

Public Document

CITY OF
MANCHESTER
NEW HAMPSHIRE



ANNUAL REPORT
For the Year 1955

THIRTY-FIFTH
ANNUAL REPORT
of the
CITY OF MANCHESTER
NEW HAMPSHIRE



*For the Fiscal Year Ending
December 31, 1955*

INDEX

CITY GOVERNMENT

| | PAGE |
|--|-------|
| City Officials | 3-16 |
| Aldermen | 3 |
| Art Commission | 14 |
| Assessors' Department | 5 |
| Auditor | 4 |
| Board of Adjustment | 12 |
| Board of Examiners of Plumbers | 8 |
| Board of Recreation and Aviation | 11 |
| Capital Reserve and Trust Funds | 13 |
| Carpenter Memorial Library | 10 |
| Cemeteries Department | 12-13 |
| City Clerk | 5 |
| City Physician | 8 |
| City Planning Board | 11 |
| City Solicitor | 5 |
| City Weigher | 13 |
| Commissioner of Charities | 8 |
| Custodian of Deeded Property | 5 |
| Finance Commission | 4 |
| Fire Department | 7 |
| Health Department | 7 |
| Highway Department | 8 |
| Industrial Council | 14 |
| Inspector of Petroleum | 13 |
| Mayor | 3 |
| Mayor's Secretary | 3 |
| Moderators | 16 |
| Manchester Housing Authorities | 12 |
| Municipal Court | 6 |
| Parks and Playgrounds Department | 14 |
| Police Department | 6 |
| Registrars of Voters | 6 |
| School Department | 9 |
| Selectmen | 15 |
| Sealer of Weights and Measures | 7 |
| Standing Committees (Aldermen) | 4 |
| Superintendent of Public Buildings | 5 |
| Tax Collector | 5 |
| Treasurer | 4 |
| Ward Clerks | 16 |
| Water Department | 10 |
| City Inventories | 17-22 |
| Index to C. P. A. Report | 23-26 |



MANCHESTER CITY GOVERNMENT

1955

Mayor

JOSAPHAT T. BENOIT Office, City Hall
Chosen at election in November, 1953. Salary, \$5,000 per annum.

Mayor's Secretary

Madeline A. Gladu Office, City Hall
Appointed by the Mayor. Salary, \$3,114 per annum.

Aldermen

- Ward 1. Charles A. Hunt
- Ward 2. George J. Baker
- Ward 3. Thomas J. Enright
- Ward 4. John J. Hartnett
- Ward 5. Lawrence Cronin
- Ward 6. William J. Booth
- Ward 7. Edward Cassidy
- Ward 8. Emile Simard
- Ward 9. Francis Wilcox
- Ward 10. Louis J. Head
- Ward 11. George A. Biron
- Ward 12. Albert R. Martineau
- Ward 13. Roger E. Brassard
- Ward 14. Ernest H. Tremblay

STANDING COMMITTEES

Board of Aldermen

FIRST NAMED CHAIRMAN

Accounts—Booth, Head, Biron
 Bills on Second Reading—Hartnett, Brassard, Tremblay
 Cemeteries—Enright, Hunt, Baker, Wilcox, Martineau
 City Planning—Hunt, Baker, Simard
 Claims—Cronin, Wilcox, Biron
 Enrollment—Booth, Head, Martineau
 Finance—The Mayor, Baker, Enright, Hartnett, Booth, Simard,
 Brassard, Tremblay
 Lands and Buildings—Martineau, Cassidy, Cronin
 Licenses—Brassard, Hartnett, Simard
 Street Lighting—Brassard, Enright, Booth
 Streets and Sewers—Simard, Baker, Cassidy
 Board of Recreation and Aviation—Baker, Simard
 Minor Offices—Cassidy, Head, Cronin
 Radio—Wilcox, Biron, Cronin
 Special Tax—Enright, Wilcox, Cronin
 Traffic—Hartnett, Hunt, Head, Martineau, Tremblay

Finance Commission

Percy H. Bennett, Chairman Term expires January, 1956
 Aime V. Plant Term expires January, 1957
 *Philip W. Sheridan, Clerk Term expires January, 1958

Appointed by Governor for a term of 3 years.

*Resigned, November 3, 1955. Successor, J. Murray Devine.

City Auditor

Armand E. Tetu Office, City Hall
 Appointed by Mayor and confirmed by Board of Aldermen in
 January annually. Salary, \$4,364 per annum.

City Treasurer

James P. Bourne Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$4,864 per annum.

Collector of Taxes

J. Charles Durette Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Term begins June 1. Salary, \$4,164 per annum.

Custodian of Deeded Property

J. Charles Durette Office, City Hall
 Term begins June 1. Salary, \$600 per annum.

Assessors

Gerard E. Croteau Term expires January, 1957
 Henry J. McLaughlin Term expires January, 1959
 Charles W. Partridge, Chairman Term expires January, 1961
 One member elected by the Board of Mayor and Aldermen biennially,
 in the month of January for a term of six years. Salary: Chairman, \$5,164.
 Members of Board, \$4,864 per annum.

City Solicitor

J. Francis Roche 48 Hanover Street
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$2,700 per annum.

City Clerk

Michael J. Quinn Office, City Hall
 Elected by Board of Mayor and Aldermen in January biennially.
 Salary, \$5,404 per annum.

Superintendent of Public Buildings

William M. Cullity Office, City Hall
 Elected in the month of April by Board of Aldermen for a term of four
 years. Salary, \$4,864 per annum. Term expires April, 1959.

Registrars of Voters

Donat H. Richer, Clerk Term expires May, 1956
 James F. Berry, Chairman Term expires May, 1957
 Harry R. Bennett Term expires May, 1958

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board, \$400 per annum; Clerk of Board, \$750 per annum.

Police Commission

Harry W. Bergquist Term expires September, 1956
 Richard L. Murphy, Clerk Term expires September, 1957
 Robert W. Morin, Chairman Term expires September, 1958

Appointed by the Governor for a term of three years. Salary: Chairman, \$150 per annum; Members of Commission, \$100 per annum.

Chief of Police

Francis P. McGranaghan Office at Police Station
 Appointed by Commissioners. Salary, \$6,354 per annum.

Deputy Chief of Police

Patrick J. Foley Office at Police Station
 Appointed by Commissioners. Salary, \$5,404 per annum.

Municipal Court

Alfred J. Chretien, Justice Salary, \$4,600 per annum
 William L. Phinney, Associate Salary, \$2,000 per annum

Appointed by Governor. Term until 70 years of age.

*John J. Broderick, Clerk Salary, \$2,300 per annum
 Frank Lamarre, Chief Probation Officer Salary, \$4,120 per annum
 George E. McElroy, Probation Officer Salary, \$4,120 per annum

Appointed by Justice. Term not limited.

* Deceased, July 1, 1955. Successor. Arthur J. Costakis.

Fire Commissioners

Arthur J. Connelly, Chairman Term expires May, 1956
 Alfred J. Gregoire Term expires May, 1957
 Arthur B. Colby, Clerk Term expires May, 1958

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, \$150 per annum; Members of Commission, \$100 per annum.

Chief Engineer

G. Napoleon Guevin Office, Central Station, Vine Street
 Elected by Board of Fire Commissioners. Salary, \$6,354 per annum.

Deputy Chief Engineers

John H. O'Malley Salary, \$4,564 per annum
 Ephram Gendron Salary, \$4,514 per annum
 William Gray Salary, \$4,514 per annum

Elected by Board of Fire Commissioners.

Sealer of Weights and Measures

Fernand W. Genest Office, City Scales, Franklin Street
 Appointed by the Mayor and confirmed by the Board of Aldermen.
 Term indefinite. Salary, \$3,734 per annum.

Board of Health

Adolphe J. Provost, M.D., Clerk Term expires February 1, 1956
 Jules O. Gagnon, M.D. Term expires February 1, 1957
 Murray H. Towle, M.D., Chairman Term expires February 1, 1958

One member appointed by the Mayor annually in the month of January for a term of three years. Salary, \$200 per annum. Office, Old Court House. West Merrimack Street.

Health Officer

James J. Powers, M.D. Salary, \$5,834 per annum
 Appointed by Board of Health.

Board of Examiners of Plumbers

Leon H. Goulet, (Master) Term expires January 1, 1956
 Hugh Taylor, (Journeyman) Term expires January 1, 1956
 Raymond T. Moran, (Inspector) Term: Until successor is appointed

Raymond T. Moran, Chairman

Virginia C. Murphy, Clerk

Three members appointed by the Mayor and confirmed by the Board of Aldermen in January, two members for a term of five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

City Physician

Paul E. Bouthillier, M.D. Office, 25 Salmon Street
 Elected by vote of the Board of Mayor and Aldermen in January biennially.
 Salary, \$2,400 per annum.

Department of Highways

Joseph P. O'Brien, Chairman Term expires January, 1956
 Romeo V. Chagnon Term expires January, 1957
 Warren A. Bodwell, Clerk Term expires January, 1958

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Member and Clerk of Board, \$200 per annum.

Surveyor

Romeo F. Dusseault Office, 227 Maple Street
 Elected by the Commissioners of Department of Highways:
 Salary, \$7,354 per annum.

Assistant Surveyor

Dana L. McCullough

Elected by the Commissioners of Department of Highways:
 Salary, \$5,304 per annum.

Commissioner of Charities

Frank X. Carroll Office, City Hall
 Elected biennially at municipal election. Salary, \$4,864 per annum.

SCHOOL DEPARTMENT

School Committee

Josaphat T. Benoit, Mayor, ex-officio, Chairman

Ward 1. Blanche M. McLane

Ward 2. Walter F. Healy

Ward 3. Paul M. Martel

Ward 4. Patrick J. Sullivan

Ward 5. Nicholas Pappas

*Ward 6. Timothy F. Landregan, Vicé Chairman

Ward 7. Clarence R. Cote

Ward 8. Bertrand L. Forest

Ward 9. Lionel E. Plante

Ward 10. James A. Pollock

Ward 11. John L. Conway

Ward 12. Dollard H. Desruisseaux

Ward 13. Adelard J. Dupont

Ward 14. Robert J. Jobin

Chosen at the election in November, 1953, for a term of two years.

Salary, \$100 per annum.

* Resigned January 1, 1955. Successor John J. Wilkinson. Resigned July 1, 1955.
Vacancy existed for remainder of term.

J. Leo Dery Clerk of Board

Appointed biennially by the Board. Salary, \$900 per annum.

Superintendent of Schools

Augusta M. Nichols Office, 88 Lowell Street

Appointed September 1, 1954.

Term expires July 1, 1955. Salary, \$8,104 per annum. \$5,604 paid by City of Manchester and \$2,500 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent

John T. McDonald Term expires July 1, 1955

Appointed September 1, 1954.

Nominated by members of School Board and elected by State Board of Education. Salary, \$6,304 per annum. \$3,804 paid by the City of Manchester, \$2,500 paid by the State of New Hampshire.

Trustees of Carpenter Memorial Library

Josaphat T. Benoit, ex-officio

| | |
|---|------------------------------|
| Ralph A. McIninch | Term expires October 1, 1956 |
| Wilfred J. Lessard | Term expires October 1, 1957 |
| Aretas B. Carpenter | Term expires October 1, 1958 |
| Samuel P. Hunt | Term expires October 1, 1959 |
| Maurice F. Devine | Term expires October 1, 1960 |
| John J. Sheehan | Term expires October 1, 1961 |
| Mrs. Mary C. Manning | Term expires October 1, 1962 |
| Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years. | |

Librarian

| | |
|---|---------------------------|
| Caroline B. Clement | Salary, \$6,000 per annum |
| Elected by the Trustees of Library. | |
| Retired August 31, 1955. William T. Weitzel, Successor. | |

Water Commissioners

Josaphat T. Benoit, Mayor, ex-officio

| | |
|------------------------------------|----------------------------|
| Roland R. Tessier | Term expires January, 1956 |
| Roger J. Crowley | Term expires January, 1957 |
| Charles A. Burke | Term expires January, 1958 |
| Murray H. Towle, Chairman | Term expires January, 1959 |
| Arthur H. St. Germain, Clerk | Term expires January, 1960 |
| Charles B. McLaughlin | Term expires January, 1961 |

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum; Chairman, \$400; Clerk, \$400 per annum.

Superintendent of Water Works

| | |
|--|--|
| James A. Sweeney | Office, Old Court House, West Merrimack Street |
| Chosen by Water Commissioners annually. Salary, \$7,304 per annum. | |

Assistant Superintendent

| | |
|---------------------------|---------------------------|
| Clarence L. Ahlgren | Salary, \$5,304 per annum |
|---------------------------|---------------------------|

Trustees Board of Recreation and Aviation

| | |
|---------------------------------------|------------------------------|
| George J. Baker | Term expires January 1, 1956 |
| Emile Simard | Term expires January 1, 1956 |
| Charles Y. G. Normand, Chairman | Term expires March 1, 1956 |
| Thomas J. Hartnett | Term expires March 1, 1957 |
| Thomas F. Walas, Clerk | Term expires March 1, 1958 |

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of Clerk, \$200 per annum.

Superintendent of Recreation and Aviation

Ignace J. Gill

Elected by Board of Recreation and Aviation Trustees.

Salary, \$4,764 annually.

*City Planning Board**Ex-Officio Members*

Josaphat T. Benoit, Mayor. Term until succeeded.

George J. Baker, Alderman. Term expires, January 1, 1956

Romeo F. Dusseault, Surveyor. Term expires January 1, 1956.

| | |
|-----------------------------------|--------------------------|
| Med M. Chandler | Term expires May 1, 1956 |
| *Roger J. Crowley | Term expires May 1, 1957 |
| Edward T. McShane, Chairman | Term expires May 1, 1958 |
| Maurice Silver | Term expires May 1, 1959 |
| Gerard Therrien | Term expires May 1, 1960 |
| John D. Betley | Term expires May 1, 1960 |

Established by ordinance, December 3, 1946 as amended May 18, 1954. Six members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. The Mayor; one member of the Board of Aldermen selected by it, an administrative official appointed by the Mayor to serve as ex-officio members for a term of two years.

* Resigned December 9, 1954. Successor J. Murray Devine. Resigned, November 16, 1955. William H. Craig, Jr., Successor.

City Planner

Robert G. Emerson

Appointed by City Planning Board

Salary, \$6,104 per annum.

Muriel R. Batchelder, Clerk

Board of Adjustment

| | |
|---|----------------------------|
| Arthur F. Vytal, Records Clerk | Term expires March 1, 1956 |
| Sylvester J. Foley, Clerk | Term expires March 1, 1957 |
| Otto Schricker | Term expires March 1, 1958 |
| Adrian D. Manseau, Chairman | Term expires March 1, 1959 |
| John Joseph Lacey | Term expires March 1, 1960 |
| Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$200 per annum. Clerk of records, \$400. | |

Manchester Housing Authority

| | |
|------------------------------------|--------------------------------|
| Joseph A. Manning | Term expires December 31, 1955 |
| Eugene A. Manseau | Term expires December 31, 1956 |
| Louis Goldstein | Term expires December 31, 1957 |
| Conrad Danais | Term expires December 31, 1958 |
| Thomas B. O'Malley, Chairman | Term expires December 31, 1959 |

Appointed by the Mayor for a term of five years.

Leo G. Riel, Executive Director

Appointed by Housing Authority.

Salary, \$5,590 per annum.

Trustees of Cemeteries

| | |
|--|----------------------------|
| Arthur E. Card | Term expires January, 1956 |
| Leon H. Rice | Term expires January, 1956 |
| Robert J. Jobin | Term expires January, 1957 |
| Mary C. Manning | Term expires January, 1957 |
| William D. Kanteres | Term expires January, 1958 |
| J. Vincent Broderick | Term expires January, 1958 |
| Agnes T. Bryson | Term expires January, 1959 |
| Harold M. Worthen | Term expires January, 1959 |
| Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years. | |

Superintendent of All Cemeteries

| | |
|---|-----------------------------|
| Guy H. Erskine | Office, Pine Grove Cemetery |
| Appointed by Trustees of Cemeteries. Salary, \$4,764 per annum. | |

Trustees of Cemetery Funds

Josaphat T. Benoit, Mayor, Chairman, ex-officio

Norwin S. Bean Term expires January, 1960

J. Fred French Term expires January, 1965

James P. Bourne, Clerk-Treasurer Salary, \$900 per annum

Elected by the Board of Mayor and Aldermen in the month of
September for a term of ten years.

City Weigher

*Maurice J. Bresnahan Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

Salary, \$2,764 per annum.

* Assistant to Sealer of Weights and Measures.

Salary, \$500 per annum.

*Board of Trustees of Capital Reserve and
Trust Funds*

Established by Ordinance, April 17, 1951. Two members appointed by the Mayor and confirmed by the Board of Mayor and Aldermen, in the month of May, for a term of six years, beginning June first. The Mayor and Treasurer to serve as ex-officio members.

Ralph A. McIninch Term expires June 1, 1957

Harry C. Jones Term expires June 1, 1960

Josaphat T. Benoit, ex-officio, Chairman

James P. Bourne, ex-officio, Treasurer

Ralph A. McIninch, Clerk

Inspector of Petroleum

Michael J. Dwyer Office, 352 Pearl Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

| | |
|-------------------------------------|----------------------------|
| *Mrs. Eliot C. Lambert, Clerk | Term expires April 1, 1956 |
| Timothy S. Sheehan | Term expires April 1, 1957 |
| John J. Hurley | Term expires April 1, 1958 |
| George J. Langlois, Chairman | Term expires April 1, 1959 |
| David A. Lamontagne | Term expires April 1, 1960 |

One member appointed annually, by the Mayor in the month of March
for a term of five years.

* Deceased, May 12, 1955. Successor, Robert S. Perkins.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$4,764 annually.

Art Commission

| | |
|--|------------------------------|
| John W. Noga, Clerk | Term expires October 1, 1956 |
| *Gordon M. Smith | Term expires October 1, 1957 |
| Francois Trudel Bourcier, Chairman | Term expires October 1, 1958 |

Appointed by the Mayor and confirmed by the Board of Aldermen in
September for a term of three years.

* Resigned. Successor, Miriam S. Sawyer.

Industrial Council

Harold R. Goldberg, Chairman

Charles S. Parsons, Vice Chairman

Bernard H. Thayer, Secretary

Josaphat T. Benoit, Mayor, ex-officio

| | |
|--------------------------|--------------------|
| Damis Bouchard | Frank X. Carroll |
| George Fecteau | Marston Heard |
| Walter S. Little | James L. Mahony |
| Benjamin P. Mates | William F. McElroy |
| Bernard J. McQuade | Elden Murray |
| Leon H. Rice, Sr. | Roger E. Sundeen |

Appointed by the Mayor and confirmed by Aldermen. Term not limited.

Industrial Agent

Merrill J. Teulon

Appointed by Industrial Council. Salary, \$10,234.00 annually.

Selectmen

| | | |
|----------------------|------------------------|---------------------|
| Peter C. Hair | WARD 1 | |
| | George A. Lang | James Pettigrew |
| Thomas E. Howe | WARD 2 | |
| | James E. Riley | Arthur E. Martin |
| James B. Reagan | WARD 3 | |
| | Germain B. Lavallee | Lewis G. Farmer |
| Anne M. Kelley | WARD 4 | |
| | *Robert H. Bernier | Louis Spear |
| Laurence B. Mahoney | WARD 5 | |
| | Edward J. Walsh | Frances W. Downey |
| Joseph F. Ecker | WARD 6 | |
| | Edward J. Harlan | Arthur W. St. Denis |
| James T. Clancy | WARD 7 | |
| | Alonzo J. Tessier | William Walter Cory |
| Wilfred J. Bonenfant | WARD 8 | |
| | Eugene H. DeLisle, Jr. | Eugene D. Gosselin |
| Robert Marquis | WARD 9 | |
| | Jennette McQueeney | Leo O. Boisvert |
| James J. Kearns | WARD 10 | |
| | Charles A. Newell | Paul L. Gilmartin |
| Anselm C. Chabot | WARD 11 | |
| | Elmer E. Hogle | Joseph P. Lyons |
| Albert J. Boutin | WARD 12 | |
| | Joseph A. Samson | Louis J. Soucy |
| Paul M. Lafond | WARD 13 | |
| | Arthur E. Thibodeau | Roland P. Therrien |
| Walter R. Burke | WARD 14 | |
| | Ferdinand I. Bates | Charles W. Knee |

Salary, \$57.50 per year.

* Resigned. Philip Gimás, Successor.

Moderators

| | |
|----------|---------------------|
| Ward 1. | James Pettigrew |
| Ward 2. | Charles H. Barnard |
| Ward 3. | Thomas E. Sheehan |
| Ward 4. | Walter J. Burke |
| Ward 5. | William S. Vergas |
| Ward 6. | William F. Barrett |
| Ward 7. | Rene Tessier |
| Ward 8. | Walter J. Labore |
| Ward 9. | Raymond J. Brown |
| Ward 10. | Henry P. Paris |
| Ward 11. | Frank L. Sullivan |
| Ward 12. | Alfred J. Champagne |
| Ward 13. | Raymond Chapdelaine |
| Ward 14. | John A. Burke |

Salary, \$25 for each election or primary.

Ward Clerks

| | |
|----------|----------------------|
| Ward 1. | Thomas W. Bovaird |
| Ward 2. | Wilfrid LaChance |
| Ward 3. | Bernard J. Sweeney |
| Ward 4. | Robert H. Bernier |
| Ward 5. | George W. Smith |
| Ward 6. | Peter E. Harlan |
| Ward 7. | Albina F. Martel |
| Ward 8. | George W. Cote |
| Ward 9. | Harry W. Walsh |
| Ward 10. | Edward J. Boyle |
| Ward 11. | Edward M. Fox |
| Ward 12. | Maurice L. BelleIsle |
| Ward 13. | Leo A. Blanchette |
| Ward 14. | Roman R. Novosad |

Salary, \$65.00 per year.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1955

| CITY CEMETERIES | | | |
|---|---------------------|---------------------|-----------------------|
| | Lands | Buildings | Equipment |
| Amoskeag Cemetery | \$3,000.00 | | |
| Brown Avenue Cemetery | 200.00 | | |
| Huse Cemetery, Mammoth Road | 870.00 | | |
| Huse Cemetery, Young-Sunnyside | 1,000.00 | | |
| Merrill Cemetery, Huse Road | 3,600.00 | | |
| Pine Grove Cemetery, Brown Ave. | 716,110.00 | | |
| Pine Grove Cemetery, Calef Road-Titus Ave. | 100.00 | | |
| Pine Grove Cemetery, Bourne-Titus Ave. | 660.00 | | |
| Pine Grove Cemetery, Congregational Church Cemetery | 7,500.00 | | |
| South Main Street Congregational Church Cemetery | 7,975.00 | | |
| Squog Cemetery, Bowman Street | 850.00 | | |
| Stowell Cemetery, Bodwell Road | 230,000.00 | | |
| Valley Cemetery, Pine Street | | | |
| Equipment and Supplies | | | |
| TOTALS | \$971,865.00 | \$103,890.00 | \$35,519.24 |
| TOTALS | \$971,865.00 | \$103,890.00 | \$1,111,274.24 |
| FIRE STATIONS | | | |
| | Lands | Buildings | Equipment |
| Candia Road, Hose House | | \$800.00 | |
| Central Station, Vine Street | \$50,500.00 | 199,500.00 | \$107,072.87 |
| Lake Avenue Engine House | 3,500.00 | 32,000.00 | 42,737.50 |
| Main Street Engine House | 4,500.00 | 32,000.00 | 20,589.00 |
| Mammoth Road Hose House (not used) | 900.00 | | |
| Nashua-Maple Streets Hose House | 2,590.00 | 8,500.00 | 14,825.00 |
| Rimmon Street Engine House | 1,200.00 | 28,800.00 | 46,162.50 |
| Riverside Hose House, Front Street | | 400.00 | |
| Somerville Street Engine House | 1,200.00 | 30,800.00 | 30,400.00 |
| South Elm Street Engine House | 880.00 | 6,100.00 | 14,387.50 |
| South Main Street Engine House | 1,200.00 | 30,000.00 | 12,800.00 |
| Webster Street Engine House | 2,650.00 | 30,000.00 | 26,025.00 |
| Wilson Hill Engine House, Weston | 1,500.00 | 23,000.00 | 21,900.00 |
| Weston Street Drill Tower | | 5,000.00 | 500.00 |
| Fire Alarm Signal System | | | 151,600.00 |
| Massabesic Volunteer Co. | | | 335.00 |
| TOTALS | \$70,620.00 | \$426,900.00 | \$489,334.37 |
| TOTALS | \$70,620.00 | \$426,900.00 | \$986,854.37 |

CITY OF MANCHESTER

Schedule of Property in Possession of City as of December 31, 1955

| SCHOOLS | | | | | |
|---|--------------|----------------|--------------|--------------|----------------|
| | Lands | Buildings | Books | Equipment | Total |
| Administration Building, 88 Lowell Street | \$10,000.00 | \$20,000.00 | | \$17,900.00 | \$47,900.00 |
| Amoskeag School, 121 Front Street | 900.00 | 20,000.00 | \$4,020.00 | 3,905.00 | 28,825.00 |
| Ash Street School, 115 Ash Street | 21,800.00 | 57,000.00 | 6,920.00 | 7,865.00 | 93,585.00 |
| Bakersville School, 20 Elm Street | 9,000.00 | 100,000.00 | 8,940.00 | 8,151.00 | 126,093.00 |
| Brown School, 435 Amory Street | 7,800.00 | 52,000.00 | 6,603.00 | 6,172.00 | 72,875.00 |
| Central High School—Concord-Beech Streets | 29,700.00 | 320,300.00 | 74,206.00 | 63,167.00 | 487,373.00 |
| Chandler School, 49 Ashland Street | 5,540.00 | 50,000.00 | 6,834.00 | 6,663.00 | 69,037.00 |
| Croy Manual Training School, 250 Concord Street | 2,125.00 | 9,875.00 | | | 12,000.00 |
| Cryslar Lake School, Botwell-Corning Roads | 100.00 | 1,550.00 | | | 1,650.00 |
| Franklin Street School, 235 Franklin Street | 24,000.00 | 273,800.00 | 6,666.00 | 10,956.00 | 315,422.00 |
| Goff's Falls School, 3109 Brown Ave. | 2,000.00 | 28,000.00 | 3,820.00 | 2,806.00 | 36,626.00 |
| Hallsville School, Jewett-Hayward Streets | 4,400.00 | 59,200.00 | 10,000.00 | 12,265.00 | 85,865.00 |
| Harvey District School, South Willow Street | 100.00 | 12,000.00 | | | 12,100.00 |
| Highland School, 132 Titus Ave. | 3,915.00 | 70,000.00 | 5,471.00 | 6,152.00 | 85,538.00 |
| Lincoln Street School, 490 Lincoln Street | 20,000.00 | 57,000.00 | 7,205.00 | 6,852.00 | 91,057.00 |
| Maynard School, 435 Union Street | 9,000.00 | 75,000.00 | 6,867.00 | 7,462.00 | 98,329.00 |
| Parker School, 332 Pearl Street | 6,000.00 | 40,000.00 | 6,072.00 | 7,248.00 | 59,320.00 |
| Pearl Street School, 332 Pearl Street | 4,260.00 | 25,000.00 | 5,920.00 | 2,880.00 | 38,060.00 |
| Practical Arts High School, Concord Street | 32,780.00 | 948,000.00 | | | 980,780.00 |
| Rimmon School, Dubuque-Amory Streets | 4,150.00 | 35,000.00 | | | 39,150.00 |
| Spring Street School, 205 Spring Street | 11,550.00 | 25,000.00 | | | 36,550.00 |
| Stark District School, River Road | 500.00 | 1,800.00 | | | 2,300.00 |
| Straw School, 608 Chestnut Street | 16,200.00 | 45,000.00 | 6,847.00 | 7,107.00 | 75,154.00 |
| Varney School, 84 Varney Street | 8,560.00 | 50,000.00 | 8,418.00 | 8,045.00 | 75,023.00 |
| Webster Mills Schools, Island Pond Road | 100.00 | 700.00 | | | 800.00 |
| Webster School, 57 Webster Street | 51,755.00 | 275,000.00 | | | 326,755.00 |
| Webster School, 2519 Elm Street | 15,000.00 | 185,000.00 | 11,469.00 | 4,653.00 | 216,122.00 |
| West Side High, 9 Notre Dame Ave. | 16,680.00 | 583,320.00 | 24,953.00 | 24,820.00 | 649,773.00 |
| Main Street School, 120 Main Street | | | 4,933.00 | 3,930.00 | 8,863.00 |
| West High Memorial Field, Main Street | 60,000.00 | 9,946.00 | | | 69,946.00 |
| Weston School, 1066 Hanover Street | 3,500.00 | 55,000.00 | 4,164.00 | 3,957.00 | 66,621.00 |
| Wilson School, 401 Wilson Street | 8,320.00 | 92,000.00 | 8,604.00 | 8,186.00 | 117,110.00 |
| Youngsville School, 1600 Candia Road | 2,000.00 | 53,000.00 | 4,769.00 | 6,971.00 | 66,740.00 |
| Manual Training Equipment (High School) | | | | 53,428.00 | 53,428.00 |
| Manual Training Equipment (5 grammar schools) | | | | 10,225.00 | 10,225.00 |
| Household Economics | | | | 22,700.00 | 22,700.00 |
| Storehouse and Janitors' Supplies | | | 7,500.00 | 4,688.00 | 12,188.00 |
| South Jewett | 19,510.00 | | | | 19,510.00 |
| TOTALS | \$411,245.00 | \$3,629,491.00 | \$241,503.00 | \$329,154.00 | \$4,611,393.00 |

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1955

| PUBLIC BUILDINGS | | | | | Lands | Buildings | Equipment and Supplies | Total |
|--|--|--|--|--|----------------|----------------|------------------------|-----------------|
| City Hall | | | | | \$350,000.00 | \$110,000.00 | | \$460,000.00 |
| Mayor | | | | | | | \$1,471.00 | \$1,471.00 |
| Aldermen | | | | | | | 685.00 | 685.00 |
| Auditor | | | | | | | 8,098.00 | 8,098.00 |
| Treasurer | | | | | | | 6,270.00 | 6,270.00 |
| Parking Meter | | | | | | | 114,599.00 | 114,599.00 |
| Tax Collector | | | | | | | 17,606.00 | 17,606.00 |
| Assessors | | | | | | | 69,920.00 | 69,920.00 |
| City Clerk | | | | | | | 17,190.00 | 17,190.00 |
| Board of Registrars | | | | | | | 1,815.00 | 1,815.00 |
| Planning Board | | | | | | | 1,664.00 | 1,664.00 |
| Zoning Board of Adjustment | | | | | | | 232.00 | 232.00 |
| City Hall, Auditorium and Janitors' Supplies | | | | | | | 3,219.00 | 3,219.00 |
| Building Department (Office) | | | | | | | 3,306.00 | 3,306.00 |
| Charities | | | | | | | 5,618.00 | 5,618.00 |
| Purchasing Agent (not in use) | | | | | | | 438.00 | 438.00 |
| City Solicitor, 48 Hanover Street | | | | | | | 662.00 | 662.00 |
| Civil Defense, 1800 Elm Street | | | | | | | 16,786.00 | 16,786.00 |
| Industrial Council, 57 Market Street | | | | | | | 1,787.00 | 1,787.00 |
| Police Station | | | | | 19,250.00 | 78,750.00 | 111,594.00 | 209,594.00 |
| Old Court House | | | | | 27,000.00 | 28,000.00 | 271.00 | 55,271.00 |
| Health Department | | | | | | | 18,916.00 | 18,916.00 |
| Manchester City Hospital | | | | | 16,000.00 | 121,000.00 | 13,825.00 | 150,825.00 |
| Probation Department | | | | | | | 4,889.00 | 4,889.00 |
| Old Battery Building, Carpenter Shop | | | | | 2,000.00 | 18,000.00 | 14,009.00 | 34,009.00 |
| Highway Department, Garage and Incinerator | | | | | 60,000.00 | 440,000.00 | 788,372.00 | 1,288,372.00 |
| Carpenter Memorial Library | | | | | 71,400.00 | 328,600.00 | 665,073.00 | 1,065,073.00 |
| Golf Course Mammoth Road | | | | | 132,200.00 | 24,000.00 | 22,665.00 | 178,865.00 |
| Public Scales, Franklin Street | | | | | | 7,000.00 | 1,181.00 | 8,181.00 |
| Scaler of Weights and Measures | | | | | | | 1,986.00 | 1,986.00 |
| Water Department, 281 Lincoln Street | | | | | 1,121,193.00 | 1,313,835.00 | 5,160,065.00 | 7,595,093.00 |
| TOTALS | | | | | \$1,799,043.00 | \$2,469,185.00 | \$7,074,212.00 | \$11,342,440.00 |

Schedule of Property in Possession of City as of December 31, 1955

| PARKS AND PLAYGROUNDS | | | | |
|---|----------------|--------------|--------------|----------------|
| | Lands | Buildings | Equipment | Total |
| Crystal Lake Bath House, Bodwell Road | \$15,500.00 | \$40,000.00 | | \$55,500.00 |
| Derryfield Park, Bridge Street | 114,000.00 | 9,130.00 | | 123,130.00 |
| Gossler Park, Blucher-Dubuque Streets | 50,000.00 | | | 50,000.00 |
| Hanover Common, Hanover Street | 99,000.00 | | | 99,000.00 |
| Hanover Common, Soldier's Monument | 5,000.00 | 4,500.00 | | 4,500.00 |
| Hartman Park, Central-Hall Lake Avenue | 60,000.00* | | | 5,000.00 |
| Lafayette Park, Notre Dame Avenue | 15,000.00 | | | 15,000.00 |
| Lafayette Park, Ferdinand Gagnon Monument | 50,000.00 | | | 100,000.00 |
| Livingston Park and Swimming Pool, Dorr's Pond | 110,000.00 | 90,000.00 | \$50,015.00 | 250,015.00 |
| Manchester Athletic Field, Valley Street | 769,500.00 | | | 769,500.00 |
| Merrimack Common, Elm Street | | 25,000.00 | | 25,000.00 |
| Merrimack Common, Soldiers' Monument | | 15,000.00 | 285.00 | 15,285.00 |
| Merrimack Common, Public Comfort Station | | 20,000.00 | | 20,000.00 |
| Precourt Pond and Bath House (Nutt's Pond) | 30,900.00 | | | 30,900.00 |
| Park Common, Lake Avenue | 78,900.00 | | | 78,900.00 |
| Park Common, Maple Street | 11,400.00 | | | 11,400.00 |
| Parker, Walter M., McGregor Street | 10,000.00 | | | 10,000.00 |
| Prout Park, Young Street | 22,300.00 | | | 22,300.00 |
| Pulaski Park, Bridge Street | 49,000.00 | | | 49,000.00 |
| Pulaski Park, Soldier's Monument | | 35,000.00 | | 35,000.00 |
| Queen City Playgrounds, Queen City-Brown Avenue | 10,000.00 | | | 10,000.00 |
| Recreation Grounds, Goffstown Road | 10,000.00 | | | 10,000.00 |
| Rock Rimonon Park and Swimming Pool | 17,150.00 | 132,850.00 | | 150,000.00 |
| Sheridan-Emmett Park, Lincoln to Union Streets | 32,000.00 | | | 32,000.00 |
| Simpson Park, Notre Dame-Coolidge Avenue | 28,000.00** | | | 28,000.00 |
| Stark Park, North River Road | 60,000.00 | 20,000.00 | | 80,000.00 |
| Stark Park, General John Stark Monument | | 40,000.00 | | 40,000.00 |
| Stevens Park, Lake Avenue-Mammoth Road | 11,000.00 | | | 11,000.00 |
| Stevens Pond, Bridge Street Extension | 4,400.00 | | | 4,400.00 |
| Sweeney Park, South Main Street | 20,900.00 | | | 20,900.00 |
| Sweeney Park, Soldiers' Monument | | 4,000.00 | | 4,000.00 |
| Victory Park, Concord-Amherst Streets | 183,000.00 | | | 183,000.00 |
| Victory Park, Soldiers' Monument | | 32,500.00 | | 32,500.00 |
| Wagner Memorial Park, Prospect-Myrtle Streets | 33,000.00 | 57,000.00 | | 90,000.00 |
| West Side Park, Wheelock Street | 8,585.00 | | | 8,585.00 |
| Hove and Shasta Streets (land for playgrounds) | 1,900.00 | 100.00 | | 2,000.00 |
| Park and Playgrounds, Supplies and Equipment | | 143,204.00 | | 143,204.00 |
| Front Black Brook Pond | 7,500.00 | | | 7,500.00 |
| Goffstown Road Rear | 500.00 | | | |
| TOTALS | \$1,903,435.00 | \$590,080.00 | \$193,504.00 | \$2,687,019.00 |

* Improvements \$14,800.00.

** Improvements \$10,000.00.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1955

| MISCELLANEOUS | | | | Lands | Buildings | Equipment | Total |
|--|--|--|--|--------------|----------------|-----------|----------------|
| Ward 2, Blodget Street | | | | \$4,500.00 | \$3,500.00 | | \$8,000.00 |
| Ward 5, Lake Avenue | | | | 1,500.00 | 5,000.00 | | 6,500.00 |
| Ward 11, Clinton Street | | | | 700.00 | 4,300.00 | | 5,000.00 |
| Manchester Airport, Woodland Avenue | | | | 21,860.00 | 63,140.00 | | 85,000.00 |
| Parking Lot, Franklin and Granite Street | | | | 93,000.00 | | \$760.00 | 93,000.00 |
| Property Deeded to City for Non-Payment of Taxes | | | | 33,970.00 | 8,955.00 | | 42,925.00 |
| Public Housing: | | | | | | | |
| Rock Rimmon | | | | 91,750.00 | 1,999,950.00 | | 2,091,700.00 |
| Elmwood Gardens | | | | 109,485.00 | 1,854,745.00 | | 1,964,230.00 |
| Grenier Heights | | | | 60,000.00 | 271,000.00 | | 331,000.00 |
| TOTALS | | | | \$416,765.00 | \$4,210,590.00 | \$760.00 | \$4,628,115.00 |

| GENERAL SUMMARY | | | | Lands | Buildings | Books | Equipment | Total |
|-----------------------------|----------------|--|--|----------------|-----------------|--------------|----------------|-----------------|
| City Bridges | \$3,472,222.00 | | | | | | | \$3,472,222.00 |
| City Cemeteries | | | | \$971,865.00 | \$103,890.00 | | \$35,519.00 | 1,111,274.00 |
| Fire Stations | | | | 70,620.00 | 426,900.00 | | 489,334.00 | 986,854.00 |
| Schools | | | | 411,245.00 | 3,629,491.00 | \$241,503.00 | 329,154.00 | 4,611,393.00 |
| Public Buildings | | | | 1,799,043.00 | 2,469,185.00 | | 7,074,212.00 | 11,342,440.00 |
| Parks and Playgrounds | | | | 1,903,435.00 | 590,080.00 | | 193,504.00 | 2,687,019.00 |
| Miscellaneous | | | | 416,765.00 | 4,210,590.00 | | 700.00 | 4,628,055.00 |
| TOTALS | \$3,472,222.00 | | | \$5,572,973.00 | \$11,430,136.00 | \$241,503.00 | \$8,122,423.00 | \$28,839,257.00 |

CITY OF MANCHESTER
NEW HAMPSHIRE

AUDIT REPORT

DECEMBER 31, 1955



LEONARD D. RICCIO
Certified Public Accountant
MANCHESTER, N. H.

INDEX TO REPORT

DECEMBER 31, 1955

| | PAGES |
|---|---------------------|
| Letter of Transmittal and Certificate of Audit | 27-34 |
| Balance Sheet — Revenue Accounts | Exhibit A 35-36 |
| Schedule of Cash Balance | Schedule 1 37 |
| Treasurer's Department Cash Receipts and Disbursements | Schedule 1A 38 |
| Statement of Tax Collector's Department | Schedule 2 39 |
| Statement of Tax Titles and Tax Deeds | Schedule 3 40 |
| Summary of Departmental Accounts Receivable | Schedule 4 41 |
| Schedule of Water Works | Schedule 5 42 |
| Schedule of Liabilities | Schedule 6 43-44 |
| Summary of Revenue Appropriation Account .. | Schedule 7 45 |
| Statement of Parking Meter Fund | Schedule 8 46 |
| Statement of Revenue of 1955 and Prior Years | Schedule 9 47 |
| Statement of Revenue of 1955 | Schedule 9A 48 |
| Statement of Estimated Revenue | Schedule 9B 49 |
| Balance Sheet — Non-Revenue Accounts | Exhibit B 50 |
| Schedule of Liabilities | Schedule 1 51 |
| Balance Sheet — General Indebtedness | Exhibit C 52 |
| Schedule of Bonds Outstanding | Schedule 1 53-55 |
| Statement of Loans Authorized and Issued | Schedule 1A 56 |
| Balance Sheet — Trust and Investment Funds ... | Exhibit D 57-60 |
| Schedule of Cemetery Trust Funds — Cash Perpetual Care | Schedule 1 61-62 |
| Schedule of Cemetery Trust Funds — Securities | Schedule 2 63-64 |
| Schedule of Cemetery Trust Funds — Cash Special Care | Schedule 3 65-69 |
| Schedule of Cemetery Trust Funds — Cash Special Care Consolidated | Schedule 3A 70-77 |
| Schedule of Other Funds — Cash | Schedule 4 78-79 |
| Schedule of Library Trust Funds — Cash In Custody of the Treasurer of Library Trustees and City Treasurer | Schedule 5 80-83 |
| Schedule of Library Trust Funds — Securities | Schedule 6 84-85 |
| Schedule of Cemetery Trust Funds — Receipts and Disbursements | Schedule 7 86-87 |

| | | PAGES |
|--|------------|---------|
| Statement of Cash Receipts and Disbursements — Revenue Accounts | Exhibit E | 88-107 |
| Summary of Tax Collections | Schedule 1 | 108 |
| Statement of City Clerk's Receipts | Schedule 2 | 109 |
| Statement of Municipal Court | Schedule 3 | 110 |
| Statement of City Scales Receipts | Schedule 4 | 111 |
| Statement of Cash Receipts and Disbursements — Non-Revenue Accounts | Exhibit F | 112-113 |
| Statement of Budgetary Appropriations and Expenditures — Revenue Accounts | Exhibit G | 114-119 |
| Statement of Charities Department Expenditures | Schedule 1 | 120 |
| Statement of Cemetery Department Expenditures | Schedule 2 | 121 |
| Statement of Police Department Expenditures.. | Schedule 3 | 122 |
| Statement of Fire Department Expenditures .. | Schedule 4 | 123 |
| Statement of Budgetary Appropriations and Expenditures — Non-Revenue Accounts | Exhibit H | 124-125 |
| Statement of Appropriations — Highway Department Ledger — Revenue Accounts | Exhibit I | 126-127 |
| Statement of Appropriations — Highway Department Ledger — Non-Revenue Accounts | Exhibit J | 128-129 |
| Summary of Transfers Charged to Non-Revenue Accounts | Schedule 1 | 130-131 |
| Statement of Tax Rates and Tax Levies | Exhibit K | 132 |
| Comparative Balance Sheet | Exhibit L | 133 |

December 7, 1956

*To the Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire*

GENTLEMEN :

At your request and complying with Chapter 8, Section 6, of the City Ordinances, I have examined the books and records of the City of Manchester for the year ended December 31, 1955 and am submitting herewith my report consisting of exhibits, supporting schedules, comments and explanations.

SCOPE OF AUDIT

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting and financial records and such other procedures as was considered necessary in the circumstances. I examined or tested the accounts and records in the various City departments, as well as the Financial Resolutions and other authorizations affecting the finances of the City.

The general books of the City are kept on a cash-accrual basis. Except for the Taxes and Accounts Receivable, the books reflect cash receipts and disbursements during the year. However, at the close of the period, unpaid departmental commitments are recorded to charge the departments with these items and to accrue the outstanding liabilities.

BALANCE SHEET — REVENUE ACCOUNTS

EXHIBIT A

The Balance Sheet of the Revenue Accounts reflects the financial condition of the City of Manchester as at the close of business, December 31, 1955. The Balance Sheet contains not only the assets and liabilities of the General Revenue Accounts but also the special and restricted funds. The Comparative Balance Sheet, Exhibit L, shows the increase and decreases in the various items between the years 1954 and 1955.

CASH ON HAND AND IN BANKS — \$461,518.43

The cash in the bank was reconciled to the bank statement and the independent confirmation received from the depositories, while the cash on hand in the office of the City Treasurer and in the custody of the several departmental officials was verified by count during the audit. A substantial number of cancelled checks were compared with the cash disbursements records and the cash receipts recorded in the City Treasurer's Office were traced to the bank deposits. The Treasurer's records of receipts and disbursements were in agreement with the controlling account in the Auditor's Office. Since the cash for both the Revenue and Non-Revenue Accounts is carried in one general cash account, the reconciliation embraced the cash for both of these

accounts. The free cash balance in custody of the City Treasurer, available for City purposes, was \$275,309.84 as compared with \$352,646.79 the preceding year.

TAXES RECEIVABLE — \$549,196.19

A listing of the open accounts, in the various tax ledgers was prepared as at June 15, 1956. Exhibit A, Schedule 2, shows the variances between the balances verified and the controlling account. Most of the differences were substantially the same as in the preceding year. The Tax Warrant for the current year was completely footed and proved to the controlling account. Additional assessments and abatements were examined for proper authorization. A substantial number of unpaid taxes were circularized and any differences indicated in the replies were investigated and satisfactorily explained. The Board of Mayor and Aldermen approved charging off to the Surplus Account, as uncollectible, the balance of the 1949 Taxes amounting to \$3,429.12.

TAX TITLES — \$16,380.72

TAX DEEDS — \$8,076.96

The above caption represents property acquired because of non-payment of taxes. The open accounts in each of the ledgers were listed as at June 15, 1956 and were found to be in agreement with the controlling account both in the Tax Collector's Office and in the City Auditor's Office. The balances in the Tax Title Account were circularized.

DEPARTMENTAL ACCOUNTS RECEIVABLE — \$33,476.45

The records of the City Auditor substantiating the above were checked in detail with corresponding verification of the departmental records but no independent confirmation was made on the open accounts. Exhibit A, Schedule 4, sets forth the activity for the year. Although the Accounts Receivable increased from \$19,737.68 to \$33,476.45, all of the accounts are for charges in 1955. Substantial improvement has been made in keeping the accounts current.

ACCOUNTS RECEIVABLE — WATER WORKS — \$85,511.53

The Water Works Department financial books and records were examined and reconciled to December 31, 1955. The cash was counted and proved to the control in the City Auditor's and City Treasurer's Office. A test check was made of the charges and credits to the ledger cards. All open accounts as at October 31, 1956 were verified by requests for confirmation. Exhibit A, Schedule 5, summarizes the activity of the Accounts Receivable.

ACCOUNTS PAYABLE — \$287,916.03

All known unpaid departmental commitments, including payrolls, as at the end of the year were recorded with corresponding charges to the various departments. Exhibit A, Schedule 6, lists the departmental liabilities accrued.

Entries in the Temporary Loan Account recording tax anticipation notes as well as cancelled notes were examined.

REVENUE APPROPRIATION — \$32,416.52

Exhibit G shows the unexpended balances of the Revenue Appropriation carried to 1956 as approved by the Board of Mayor and Aldermen. Included in the amount is the Water Works balance of \$3,658.20, the cash for which is included under the caption "Cash Unavailable for City Purposes."

WATER REVENUE — \$85,511.53

This caption reflects the uncollected Accounts Receivable of the Water Works and is reserved for the appropriation when collected. It has the effect of making the income available to the department only when the cash is collected.

TAILINGS — \$6,839.32

This item is recorded in accordance with Chapter 8, Section 31, of the City Ordinances and represents the liability for outstanding checks for wages, fees and miscellaneous items.

OTHER FUNDS — \$9,164.49

This caption represents the unexpended balance of the Athletic and Cafeteria Funds. Inasmuch as they are independently administered and the City merely acts as a depository, the examination of these accounts is not within the scope of this audit. The cash for these items is included in the caption "Cash Unavailable for City Purposes."

STATE OF NEW HAMPSHIRE HEAD TAXES — \$78,084.00

Head Taxes billed but not collected totalling \$61,495.00 is included in the above amount and when collected it will be remitted to the State of New Hampshire as the City is responsible for the collection of Head Taxes for the State of New Hampshire.

PARKING METERS — \$143,896.50

The above amount represents the cash balance as of December 31, 1955 in the Parking Meter Fund. Exhibit A, Schedule 8, discloses the activity in the Parking Meter Fund. Expenditures from this fund are limited to the operation of parking meters and to traffic control.

REVENUE OF 1955 AND PRIOR YEARS (SURPLUS) — \$559,951.99

Exhibit A, Schedules 9, 9A and 9B support transaction involving the Surplus Account.

The revenue of the City other than Taxes, Water Revenue and Borrowings is shown on Schedule 9B as estimated revenue. The estimated revenue exceeded the actual by \$14,708.48. Schedule 9A is a summary of the budgetary credits and appropriations for the current year. The Board of Mayor and Aldermen authorized transferring \$150,000 as a budgetary credit from the Surplus Account to the 1955 Budget. As at the end of the year, the budgetary credits exceeded the appropriations by \$87,950.78 which was transferred to the Surplus Account. Schedule 9 summarizes the activity in the Surplus Account and discloses that the year-end balance is \$559,951.99 or \$41,098.82 less than the balance on January 1. The following comparison of the budgetary credits shows the ratio of tax revenue, estimated revenue and surplus appropriation to the total revenue.

| | 1954 | % | 1955 | % |
|----------------------|-----------------------|---------------|-----------------------|---------------|
| Property Taxes | \$6,353,418.99 | 87.68 | \$6,476,565.84 | 86.12 |
| Other Taxes | 82,967.65 | 1.14 | 80,471.40 | 1.07 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Estimated Revenue .. | \$6,436,386.64 | 88.82 | \$6,557,037.24 | 87.19 |
| | 709,891.46 | 9.80 | 813,295.03 | 10.82 |
| From Surplus | 100,000.00 | 1.38 | 150,000.00 | 1.99 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | <u>\$7,246,278.10</u> | <u>100.00</u> | <u>\$7,520,332.27</u> | <u>100.00</u> |

BALANCE SHEET — NON-REVENUE ACCOUNTS

EXHIBIT B

The Balance Sheet — Non-Revenue Accounts sets forth the unexpended balance of the Accounts Payable as of December 31, 1955 of the bond issues. All Resolutions pertaining to the bond issues passed by the Board of Mayor and Aldermen and approved during the year were examined.

CASH ON HAND AND IN BANK — \$849,520.40

The verification of the above cash was necessarily included with the reconciliation of cash in banks shown on Exhibit A, Schedules 1 and 1A. During the year, \$100,141.90 was transferred from Non-Revenue Accounts to Revenue Accounts by means of journal entry charges. This compares with the transfers of \$54,202.32 the preceding year.

NON-REVENUE APPROPRIATIONS — \$834,161.73

All the Non-Revenue Appropriations are active accounts, and are detailed on Exhibit H.

BALANCE SHEET — GENERAL INDEBTEDNESS

EXHIBIT C

The Balance Sheet — General Indebtedness discloses the City liability with respect to borrowings on serial bonds as at December 31, 1955.

NET BONDED DEBT — \$4,588,000.00

Exhibit C, Schedule 1, lists the bonds outstanding as at the close of the year.

I reviewed the Authorization and Resolutions for all loans made during the year and examined all cancelled bonds and coupons. Maturing coupons outstanding as at the end of the year were reconciled to the bank statement and the independent verification submitted by the depositories.

A summary of the General Indebtedness principal payments and interest charges of the City for the past five years is as follows:

| Year | Debt | | Principal Payments | Interest Charges |
|------|----------------------------|--------------|-----------------------|---------------------|
| | Outstanding End of Year | New Loans | | |
| 1951 | \$3,700,000.00 | \$408,000.00 | \$458,000.00 | \$67,235.00 |
| 1952 | 3,642,000.00 | 400,000.00 | 458,000.00 | 65,652.50 |
| 1953 | 4,083,000.00 | 900,000.00 | 459,000.00 | 66,085.00 |
| 1954 | 4,426,000.00 | 850,000.00 | 507,000.00 | 76,398.50 |
| 1955 | 4,588,000.00 | 690,000.00 | 528,000.00 | 82,102.00 |

BALANCE SHEET — TRUST AND INVESTMENT FUNDS

EXHIBIT D

The Balance Sheet, Trust and Investment Funds records the assets and the sources of such assets in custody of the City Treasurer and the Treasurer of the Library Trustees.

CEMETERY FUNDS — PERPETUAL CARE — \$959,667.45

CEMETERY FUNDS — SPECIAL CARE 101,458.61

OTHER FUNDS — 41,188.71

LIBRARY FUNDS — 206,881.15

The cash on deposit and investment in securities are shown on Exhibit D, Schedules 1, 2, 3 and 4. The cash was verified by examination of the pass books of the various savings banks and by direct correspondence with the depositories. The securities were examined in the presence of the Treasurer and Trustees of the Funds.

CASH RECEIPTS AND DISBURSEMENTS

EXHIBIT E AND F

Exhibit E and F show in detail the classification of Cash Receipts and Disbursements of the Revenue and Non-Revenue Accounts both of which

are in agreement with the records of the City Auditor. The City Treasurer's report of cash received and the Treasury Warrants were checked in detail to the cashbooks. Invoices for the period of several months were also checked.

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

EXHIBIT G AND H

The Appropriation Ledger was completely checked and found to be in agreement with the controlling account. Relatively few departments over-expended their appropriation. The net unexpended balance closed to Surplus was \$99,041.69. Exhibit G details the activity of the appropriations and expenditures in the Revenue Accounts and Exhibit H discloses the activity in the Non-Revenue Accounts.

DEPARTMENTAL COMMENTS

Highway Department

The Statements of Appropriations, Exhibit I and J, show the general activity in the Highway Department. In the Revenue Accounts, the department allocates its appropriations among the several subdivisions and in the Non-Revenue Account, in accordance with the bond issue. The balances in the latter accounts, carried to 1956, are in agreement with the Auditor's Office.

Exhibit J, Schedule 1, discloses the nature of the transfers charged to the Non-Revenue Accounts. The charges for such items as administration, engineering, and insurance were based on ratios arrived at in the Highway Department Office. Justification for these charges is based on the fact that the Non-Revenue Accounts should bear its proportionate share of these expense items. The transportation and equipment charges were based on operating cost figures. These statements, however, do not reflect any changes in the Inventory.

City Treasurer

The City Treasurer is charged with the responsibility of accounting for the cash and certain of the assets of the various funds. The books and records of his office were examined and a substantial number of vouchers and payroll checks were compared with the various cashbooks. His books were completely footed.

Assessor's

In addition to proving the Tax Warrant issued to the Tax Collector, I examined the abatements and additional assessments during the year. A

number of valuation cards were also checked to the Tax Warrant. The 1955 tax rate of \$49, as approved by the New Hampshire State Tax Commission, was confirmed by direct correspondence.

Tax Collector

The books as well as the cash records of the Tax Collector's Office were examined and found to be in agreement with the records of the City Auditor. Proper authorization on all transfers and abatements were checked to the various tax ledger accounts and a substantial number of credit entries were also checked. The daily cash receipts were traced to the cashbooks. The following summarizes the collection activity for the year.

| | Property | Poll |
|---|----------------|--------------|
| Tax Levy | \$6,844,039.24 | \$72,998.00 |
| Additional Assessment and Charges | 1,759.57 | 1,858.00 |
| | <hr/> | <hr/> |
| | \$6,845,798.81 | \$74,856.00 |
| Cash Discounts and Abatements | 5,978,255.11 | 57,212.00 |
| | <hr/> | <hr/> |
| Per Cent Collected | <u>87.33</u> | <u>76.43</u> |

City Clerk

The cash records of the City Clerk were examined and a comprehensive test was made of the receipts. The general cashbook as well as the automobile cashbook was footed. Test checks were made of motor vehicle permits issued during the year as well as license permits and other fees collected.

Other Departments

In the course of my audit, I also examined the departmental records maintained by the School, Fire, Police, Library, Cemetery, Parks and Playgrounds, Recreation and Aviation, Building, Charity, Health and City Scales.

I wish to express my appreciation to all the City Officials and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO
Certified Public Accountant

CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1955. I have reviewed the system of internal control and the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, qualifications and suggestions which are part of this report fairly reflects the financial condition of the City of Manchester as at December 31, 1955 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO
Certified Public Accountant

CITY OF MANCHESTER

BALANCE SHEET

Revenue Accounts

As at December 31, 1955

EXHIBIT A

ASSETS

Schedule
Number

| | | | |
|---|--|--------------|----------------|
| 1 | Cash on Hand and in Banks: | | |
| | Custody of City Treasurer | | |
| | Free Cash Balance | \$275,309.84 | |
| | Unavailable for City Purposes | 184,958.59 | |
| | | <hr/> | \$460,268.43 |
| | In Hands of City Officials | | |
| | Water Works | \$300.00 | |
| | City Clerk | 350.00 | |
| | Tax Collector | 500.00 | |
| | Schools | 100.00 | |
| | | <hr/> | 1,250.00 |
| | | | <hr/> |
| | | | \$461,518.43 |
| 2 | Taxes Receivable: | | |
| | Levy of 1950 | \$3,774.00 | |
| | Levy of 1951 | 4,107.57 | |
| | Levy of 1952 | 3,446.71 | |
| | Levy of 1953 | 5,667.87 | |
| | Levy of 1954 | 6,884.94 | |
| | Levy of 1955 | 525,315.10 | |
| | | <hr/> | 549,196.19 |
| | Head Taxes (Collectible For the State of New Hampshire) | | 61,495.00 |
| 3 | Tax Titles | | 16,380.72 |
| 3 | Tax Deeds | | 8,076.96 |
| 4 | Departmental Accounts Receivable | | 33,476.45 |
| 5 | Water Works: | | |
| | Accounts Receivable | | 85,511.53 |
| | | | <hr/> |
| | TOTAL ASSETS | | \$1,215,655.28 |

CITY OF MANCHESTER

BALANCE SHEET

Revenue Accounts

As at December 31, 1955

EXHIBIT A

| LIABILITIES | |
|--------------------|---|
| Schedule Number | |
| 6 | Current Debt: |
| | Accounts Payable and Accruals \$287,916.03 |
| | U. S. Savings Bonds Deductions 986.13 |
| | Teachers' Retirement 10,664.27 |
| | <hr/> \$299,566.43 |
| 7 | Revenue Appropriation Balances to 1956 (Exhibit G) 32,416.52 |
| | Water Works: |
| | Water Revenue (Reserve for Appropriation—When Collected) 85,511.53 |
| | 1956 Revenue Collected in Advance 224.50 |
| | Tailings 6,839.32 |
| | Other Funds :: |
| | Central High Athletic Fund \$7,954.90 |
| | West Side High Athletic Fund 374.56 |
| | Cafeteria Fund 835.03 |
| | <hr/> 9,164.49 |
| | State of New Hampshire Head Taxes Collected but not Remitted to State: |
| | Taxes \$16,060.00 |
| | Cost 529.00 |
| | <hr/> \$16,589.00 |
| | Billed but not Collected 61,495.00 |
| | <hr/> 78,084.00 |
| 8 | Parking Meters 143,896.50 |
| 9 | Revenue of 1955 and Prior Years (Surplus) 559,951.99 |
| | <hr/> TOTAL LIABILITIES \$1,215,655.28 |

CITY OF MANCHESTER
SCHEDULE OF CASH BALANCE

Revenue and Non-Revenue Cash

As at December 31, 1955

EXHIBIT A — SCHEDULE 1

Cash on Deposit December 31, 1955

| | | |
|---|----------------|------------------------------|
| Merchants National Bank | \$1,007,581.04 | |
| Amoskeag National Bank | 205,000.00 | |
| Manchester National Bank | 55,000.00 | |
| | | <u>\$1,267,581.04</u> |
| State Head Tax Cash (Savings Account) | | 13,855.50 |
| Cash on Hand December 31, 1955 | | 28,352.29 |
| | | <u>28,352.29</u> |
| TOTAL CASH | | <u><u>\$1,309,788.83</u></u> |

To be Applied as Follows

| | | |
|------------------------------------|--------------|-----------------------|
| Revenue Cash (Exhibit A) | \$460,268.43 | |
| Non-Revenue Cash (Exhibit B) | 849,520.40 | |
| | | <u>\$1,309,788.83</u> |

Revenue Cash Composition

| | |
|---|---------------------|
| Water Works Cash | \$3,658.20 |
| Cafeteria Fund | 835.03 |
| U. S. Savings Bonds | 986.13 |
| Teachers' Retirement | 10,664.27 |
| Parking Meters | 143,896.50 |
| Athletic Funds | 8,329.46 |
| Head Tax Cash (Savings and General Account) | 16,589.00 |
| Free Cash Balance | <u>1,124,830.24</u> |

| | |
|-----------------|------------------------------|
| EXHIBIT A | <u><u>\$1,309,788.83</u></u> |
|-----------------|------------------------------|

CITY OF MANCHESTER
TREASURER'S DEPARTMENT
CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1955
EXHIBIT A — SCHEDULE 1A

| | Balance First of Month | Receipts | Disbursements | Balance End of Month |
|---------------------------------|---------------------------|-----------------|-----------------|-------------------------|
| January | \$1,643,459.44 | \$257,215.25 | \$855,944.94 | \$1,044,729.75 |
| February | 1,044,729.75 | 258,671.46 | 637,173.63 | 666,227.58 |
| March | 666,227.58 | 1,192,720.66 | 712,495.69 | 1,146,452.55 |
| April | 1,146,452.55 | 335,183.99 | 683,066.72 | 798,569.82 |
| May | 798,569.82 | 1,221,750.03 | 694,846.82 | 1,325,473.03 |
| June | 1,325,473.03 | 354,717.60 | 1,034,016.67 | 646,173.96 |
| July | 646,173.96 | 887,314.10 | 925,622.57 | 607,865.49 |
| August | 607,865.49 | 411,763.94 | 982,290.14 | 37,339.29 |
| September | 37,339.29 | 3,985,931.38 | 1,671,679.33 | 2,351,591.34 |
| October | 2,351,591.34 | 578,174.21 | 751,986.39 | 2,177,779.16 |
| November | 2,177,779.16 | 2,184,187.13 | 868,730.47 | 3,493,235.82 |
| December | 3,493,235.82 | 1,006,753.77 | 3,190,200.76 | 1,309,788.83 |
| Totals for the Year | | \$12,674,383.52 | \$13,008,054.13 | |
| Balance January 1, 1955 | 1,643,459.44 | | | |
| Balance December 31, 1955 | | | 1,309,788.83 | |
| | | \$14,317,842.96 | \$14,317,842.96 | |

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

For the Fiscal Year Ended December 31, 1955

EXHIBIT A — SCHEDULE 2

| | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | Property | 1955 Poll | Head |
|---|------------|------------|------------|------------|------------|--------------|----------------|--------------|--------------|
| Balance January 1, 1955 | \$3,457.12 | \$3,993.00 | \$4,443.20 | \$4,285.41 | \$7,342.85 | \$520,364.70 | | | |
| <i>Charges</i> | | | | | | | | | |
| 1955 Tax Warrant | | | | | | | \$6,476,565.84 | \$72,998.00 | \$235,080.00 |
| 1955 National Bank Stock Tax | | | | | | | 7,414.60 | | |
| 1955 School Tax on Prop- erty of Adjoining Towns | | | | | | | 58.80 | | |
| Additional Taxes Assessed | 31.67 | 119.40 | 122.36 | 130.67 | 159.35 | 4,212.83 | 1,759.57 | 1,858.00 | 5,115.00 |
| Refunds on Overpayments and Corrections | | | | | | 192.46 | 127.40 | | |
| Total Charges and Balances .. | \$31.67 | \$119.40 | \$122.36 | \$130.67 | \$159.35 | \$4,405.29 | \$6,485,926.21 | \$74,856.00 | \$240,195.00 |
| | \$3,488.79 | \$4,112.40 | \$4,565.56 | \$4,416.08 | \$7,502.20 | \$524,769.99 | \$6,485,926.21 | \$74,856.00 | \$240,195.00 |
| <i>Credits</i> | | | | | | | | | |
| Cash Collections | \$59.67 | \$268.40 | \$359.99 | \$853.37 | \$1,451.23 | \$512,326.89 | \$5,927,291.99 | \$56,172.00 | \$176,505.00 |
| Abatements and Corrections .. | 3,429.12 | 70.00 | 98.00 | 116.00 | 383.10 | 5,558.16 | 15,548.68 | 1,040.00 | 2,195.00 |
| Discounts Allowed on Prop- erty Taxes | | | | | | | 35,414.44 | | |
| Total Credits | \$3,488.79 | \$338.40 | \$457.99 | \$969.37 | \$1,834.33 | \$517,885.05 | \$5,978,255.11 | \$57,212.00 | \$178,700.00 |
| BALANCE DECEMBER 31, 1955 | | \$3,774.00 | \$4,107.57 | \$3,446.71 | \$5,667.87 | \$6,884.94 | \$507,671.10 | \$17,644.00 | \$61,495.00 |
| Reconciliation December 31, 1955 to June 15, 1956 | | | | | | | | | |
| Balance December 31, 1955 .. | | \$3,774.00 | \$4,107.57 | \$3,446.71 | \$5,667.87 | \$6,884.94 | \$507,671.10 | \$17,644.00 | \$61,495.00 |
| Charges in 1956 | | 51.80 | 53.10 | 61.09 | 65.57 | 70.37 | 1,401.24 | 934.00 | 4,810.00 |
| Credits in 1956 | | \$3,825.80 | \$4,160.67 | \$3,507.80 | \$5,733.44 | \$6,955.31 | \$509,072.34 | \$18,578.00 | \$66,305.00 |
| | | 118.80 | 153.47 | 240.72 | 482.19 | 1,124.97 | 277,422.99 | 11,304.00 | 66,305.00 |
| Balance June 15, 1956 | | \$3,707.00 | \$4,007.20 | \$3,267.08 | \$5,301.25 | \$5,830.34 | \$231,649.35 | \$7,274.00 | |
| Balance Verified Per Detail .. | | 3,736.00 | 4,003.00 | 3,240.78 | 5,299.25 | 5,831.29 | 231,705.67 | 7,274.00 | |
| DIFFERENCES — DETAIL OVER OR SHORT* | | \$29.00* | \$4.20 | \$26.30 | \$2.00 | \$.95* | \$56.32* | | |

CITY OF MANCHESTER
 STATEMENT OF TAX TITLES AND TAX DEEDS
 For the Fiscal Year Ended December 31, 1955
 EXHIBIT A — SCHEDULE 3

| | Tax Titles | Tax Deeds |
|--------------------------------|-------------|------------|
| Balance January 1, 1955 | \$40,207.55 | \$6,924.13 |
| <i>Charges in 1955</i> | | |
| Warrant (Taxes) | \$8,944.28 | |
| Tax Sale | 23,543.79 | |
| Transfer from Tax Titles | | \$2,169.42 |
| Cash | | 28.91 |
| | 32,488.07 | 2,198.33 |
| | \$72,695.62 | \$9,122.46 |
| <i>Credits in 1955</i> | | |
| Cash | \$53,965.59 | \$1,031.18 |
| Abatements or Adjustments ... | 179.89 | |
| Transfer to Tax Deeds | 2,169.42 | |
| Tax on 1954 Real Estate | | 14.32 |
| | 56,314.90 | 1,045.50 |
| BALANCE DECEMBER 31, 1955 | \$16,380.72 | \$8,076.96 |

CITY OF MANCHESTER
SUMMARY OF DEPARTMENTAL ACCOUNTS
RECEIVABLE

For the Fiscal Year Ended December 31, 1955

EXHIBIT A — SCHEDULE 4

| Department | Balance Jan. 1, 1955 | Charges | Credits | Balance Dec. 31, 1955 |
|-----------------------------|----------------------------|--------------|--------------|-----------------------------|
| Health | \$1,494.00 | \$647.95 | \$2,141.95 | |
| Highway | 9,517.79 | 75,416.82 | 62,064.45 | \$22,870.16 |
| School | 185.79 | 93,294.88 | 90,908.23 | 2,572.44 |
| Cemeteries | 21.00 | 19.00 | 16.00 | 24.00 |
| Recreation and Aviation | 750.00 | 2,862.00 | 2,987.00 | 625.00 |
| Parks and Playgrounds | | 1,976.16 | 1,976.16 | |
| Police | 7,769.10 | 21,935.38 | 22,319.63 | 7,384.85 |
| TOTAL (EXHIBIT A) | \$19,737.68 | \$196,152.19 | \$182,413.42 | \$33,476.45 |

CITY OF MANCHESTER
SCHEDULE OF WATER WORKS
For the Fiscal Year Ended December 31, 1955
EXHIBIT A — SCHEDULE 5

| | Zone One | Zone Two | Zone Three | Industrial | Building | Miscellaneous | Fire Protection Charges | Total |
|--|--------------|--------------|--------------|--------------|------------|---------------|-------------------------|--------------|
| Balance January 1, 1955 | \$36,009.57 | \$1,884.58 | \$5,067.77 | \$13,210.73 | | \$3,277.74 | \$5,491.50 | \$64,941.89 |
| <i>Accounts Rendered 1955:</i> | | | | | | | | |
| First Quarter | 35,287.74 | 36,320.09 | 30,100.50 | 37,519.89 | \$144.00 | 7,969.90 | 5,268.00 | 152,610.12 |
| Second Quarter | 34,983.44 | 34,776.43 | 29,818.49 | 36,927.72 | 386.00 | 10,839.67 | 5,389.50 | 153,121.25 |
| Third Quarter | 54,811.00 | 40,226.19 | 43,664.94 | 40,831.81 | 404.00 | 35,653.34 | 5,410.50 | 221,001.78 |
| Fourth Quarter | 37,723.01 | 48,797.23 | 34,924.73 | 39,719.47 | 166.00 | 48,172.85 | 5,358.50 | 214,861.79 |
| Total Charges | \$162,805.19 | \$160,119.94 | \$138,508.66 | \$154,998.89 | \$1,100.00 | \$102,635.76 | \$21,426.50 | \$741,594.94 |
| Total Balances and Charges | 198,814.76 | \$162,004.52 | \$143,576.43 | \$168,209.62 | \$1,100.00 | \$105,913.50 | \$26,918.00 | \$806,536.83 |
| <i>Credits in 1955:</i> | | | | | | | | |
| Cash | \$161,326.80 | \$160,048.46 | \$137,846.67 | \$151,981.13 | \$1,100.00 | \$86,255.13 | \$21,056.50 | \$719,614.69 |
| Abatements and Adjustments | 127.57 | 291.12 | 140.47 | 1.77 | | 787.68 | 62.00 | 1,410.61 |
| Total Credits | \$161,454.37 | \$160,339.58 | \$137,987.14 | \$151,982.90 | \$1,100.00 | \$87,042.81 | \$21,118.50 | \$721,025.30 |
| BALANCE DECEMBER 31, 1955 .. | \$37,360.39 | \$1,664.94 | \$5,589.29 | \$16,226.72 | | \$18,870.69 | \$5,799.50 | \$85,511.53 |
| Reconciliation December 31, 1955 to October 31, 1956 | | | | | | | | |
| Balance December 31, 1955 | \$37,360.39 | \$1,664.94 | \$5,589.29 | \$16,226.72 | | \$18,870.69 | \$5,799.50 | \$85,511.53 |
| Charges in 1956 | 121,946.21 | 112,104.84 | 99,135.49 | 134,241.17 | \$596.00 | 131,828.89 | 16,184.00 | 616,036.60 |
| Totals | \$159,306.60 | \$113,769.78 | \$104,724.78 | \$150,467.89 | \$596.00 | \$150,699.58 | \$21,983.50 | \$701,548.13 |
| Credits in 1956 | 151,976.99 | 113,000.11 | 103,005.73 | 131,151.93 | 596.00 | 143,161.81 | 20,644.00 | 663,536.57 |
| Balances October 31, 1956 | \$7,329.61 | \$769.67 | \$1,719.05 | \$19,315.96 | | \$7,537.77 | \$1,339.50 | \$38,011.56 |
| Balances Verified | 7,329.61 | 772.67 | 1,719.05 | 19,315.96 | | 7,537.77 | 1,339.50 | 38,014.56 |
| DIFFERENCE—DETAIL OVER .. | | \$3.00 | | | | | | \$3.00 |

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES

As at December 31, 1955

EXHIBIT A — SCHEDULE 6

Revenue Accounts

| | Amount |
|--|------------|
| Mayor | \$111.33 |
| Aldermen | 9.60 |
| Auditor | 711.96 |
| Treasurer | 106.49 |
| Tax Collector | 105.69 |
| Assessor | 426.55 |
| Finance Commission | 9.00 |
| Solicitor | 166.50 |
| City Clerk | 64.94 |
| Building | 1,473.70 |
| Permanent Improvements to Public Buildings | 2,251.66 |
| Board of Examiners of Plumbers | 5.88 |
| Board of Registrars | 43.00 |
| Planning Board | 27.44 |
| City Hall | 36.38 |
| Old Court House | 298.23 |
| Public Comfort Station | 59.35 |
| Industrial Council | 347.44 |
| Custodian Deeded Property | 30.98 |
| Civil Defense | 1,948.63 |
| Police | 12,318.67 |
| Probation | 142.77 |
| Fire | 5,900.72 |
| Sealer of Weights and Measures | 92.04 |
| Alarm System Improvement | 448.00 |
| Health | 3,308.45 |
| City Physician | 400.00 |
| Highway | 108,647.63 |

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES

As at December 31, 1955

EXHIBIT A — SCHEDULE 6 — *Concluded*

Revenue Accounts

| | Amount |
|--|---------------------|
| Street Lighting | 14,274.61 |
| Charities Administration and Outside Relief | 16,077.48 |
| Old Age Assistance | 30,404.23 |
| Permanent Disabled | 1,550.79 |
| School | 16,331.55 |
| School — New Equipment | 1,217.50 |
| School — Furniture | 7,800.20 |
| City Library | 2,596.42 |
| Parks and Playgrounds | 2,597.92 |
| Parks and Playgrounds — New Equipment | 730.66 |
| Wolf Park Flood Lighting | 279.67 |
| Golf Course, Athletic Field and Airport | 1,164.99 |
| Improvement to Grenier Field and Golf Course | 662.83 |
| Pensions | 1,525.88 |
| Damages and Claims | 347.55 |
| Printing | 21.00 |
| Incidentals | 442.60 |
| Refunds | 18.75 |
| Teachers' Pension Fund | 9,473.55 |
| Publicity Fund | 450.00 |
| Water Department | 34,109.93 |
| Public Scales | 31.55 |
| Cemeteries | 6,313.34 |
| TOTAL | \$287,916.03 |

CITY OF MANCHESTER
SUMMARY OF REVENUE APPROPRIATION
ACCOUNT

For the Year Ended December 31, 1955

EXHIBIT A — SCHEDULE 7

| | |
|---|--------------|
| Balance Brought Forward From 1954 | \$197,132.45 |
|---|--------------|

Add

| | | |
|---|----------------|----------------|
| Appropriation | \$7,505,040.75 | |
| Additional Appropriation | 30,000.00 | |
| Cash Receipts | 78,211.75 | |
| Transfers to Non-Revenue Accounts | 100,141.90 | |
| Water Department Cash Receipts | 719,614.69 | |
| Accounts Receivable Billings | 96,371.02 | |
| Interappropriation Transfers | 312,046.14 | |
| School Department Adjustment | 5.45 | |
| | 8,841,431.70 | |
| | | \$9,038,564.15 |

Deduct

| | | |
|--|----------------|--|
| Cash Disbursements | \$8,247,371.00 | |
| Accounts Receivable Abatement | 1,358.50 | |
| Discounts on Taxes Allowed | 35,414.44 | |
| Accounts Payable December 31, 1955 | 287,916.03 | |
| Abatements | 22,999.83 | |
| Unexpended Revenue Appropriation | 99,041.69 | |
| Interdepartmental Transfers | 312,046.14 | |
| | 9,006,147.63 | |

| | |
|---------------------------------|-------------|
| BALANCE CARRIED FORWARD TO 1956 | |
| (EXHIBIT A) | \$32,416.52 |

CITY OF MANCHESTER
 STATEMENT OF PARKING METER FUND
 For the Fiscal Year Ended December 31, 1955
 EXHIBIT A — SCHEDULE 8

Cash Balance January 1, 1955 \$130,072.82

Add:

| | | | |
|---------------------------------|--------------|-------------------|---------------------|
| Receipts: | | | |
| Parking Meter Collections | \$125,643.16 | | |
| Refunds | 824.22 | | |
| | | <u>126,467.38</u> | |
| | | | <u>\$256,540.20</u> |

Deduct:

| | | | |
|---------------------------------|-------------|--------------------|-------------------|
| Disbursements: | | | |
| Treasurer's Office | | | |
| Salaries | \$10,630.00 | | |
| Expenses | 441.84 | | |
| | | <u>\$11,071.84</u> | |
| Police Department | | | |
| Salaries | \$22,319.63 | | |
| Expenses | 1,430.21 | | |
| | | <u>23,749.84</u> | |
| Highway Department | | | |
| Expenses | | 35,778.32 | |
| Traffic Engineers | | | |
| Salaries | | 1,950.00 | |
| Other Expenses | | | |
| Lowell and Concord Street | | | |
| Parking Lot | \$26,081.00 | | |
| Signals and Signal Supplies ... | 303.13 | | |
| Lights | 8,249.61 | | |
| Miscellaneous | 5,459.96 | | |
| | | <u>40,093.70</u> | |
| | | | <u>112,643.70</u> |

TOTAL CASH BALANCE DECEMBER 31, 1955
 (EXHIBIT A) \$143,896.50

CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1955 AND PRIOR
YEARS

For the Fiscal Year Ended December 31, 1955

EXHIBIT A — SCHEDULE 9

| | |
|-------------------------------|--------------|
| Balance January 1, 1955 | \$601,050.81 |
|-------------------------------|--------------|

Revenue Credits:

| | | |
|---|-------------|------------|
| Cash Receipts | \$15,380.55 | |
| Additional Warrants: | | |
| Property Taxes | \$3,734.28 | |
| Poll Taxes | 1,042.00 | |
| | 4,776.28 | |
| Accounts Receivable | 3,889.09 | |
| Excess of Estimated Over Actual Liabilities | | |
| Accrued as at December 31, 1954 | 646.23 | |
| Excess Budgetary Credit Over Appropriations | | |
| (Schedule 9A) | 87,950.78 | |
| | | 112,642.93 |

| | |
|---------------------|--------------|
| Total Credits | \$713,693.74 |
|---------------------|--------------|

Revenue Charges:

| | | |
|--|------------|------------|
| Cash Charges | \$20.00 | |
| Abatement of 1949 Poll Taxes | 3,423.12 | |
| Abatement of Accounts Receivable | 284.31 | |
| Abatement — Tax Deeds | 14.32 | |
| Transfer to 1955 Budget | 150,000.00 | |
| | | 153,741.75 |

| | |
|---|--------------|
| BALANCE DECEMBER 31, 1955 (EXHIBIT A) | \$559,951.99 |
|---|--------------|

CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1955
For the Fiscal Year Ended December 31, 1955
EXHIBIT A — SCHEDULE 9A

Budgetary Credits:

Current Year Tax Warrant:

| | | |
|---|-------------------|----------------|
| Property Taxes | \$6,476,565.84 | |
| Poll Taxes | 72,998.00 | |
| National Bank Stock Tax | 7,414.60 | |
| School Tax on Property of Adjoining Towns | 58.80 | |
| | <u> </u> | \$6,557,037.24 |

Transfer from Revenue of 1955 and Prior Years (Surplus) 150,000.00

| | | |
|--|-------------------|------------|
| Estimated Revenue | \$828,003.51 | |
| Deduct Excess Estimated Revenue Over Actual Revenue (Schedule 9B) | 14,708.48 | |
| | <u> </u> | 813,295.03 |

| | | |
|--|-------------------|-----------|
| Appropriation Unexpended Balance | \$108,557.56 | |
| Less Appropriation Overdrafts | 9,515.87 | |
| | <u> </u> | 99,041.69 |

Total Budgetary Credits \$7,619,373.96

Budgetary Appropriations:

| | | |
|-----------------------------------|-------------------|--------------|
| Original Appropriation | \$6,932,502.00 | |
| Hillsborough County Tax | 556,766.75 | |
| State Per Capita School Tax | 15,772.00 | |
| Additional Appropriation | 30,000.00 | |
| | <u> </u> | 7,535,040.75 |

Excess Budgetary Credits Over Appropriations \$84,333.21

Other Credits:

Additional Warrants:

| | | |
|----------------------|-------------------|----------|
| Property Taxes | \$1,759.57 | |
| Poll Taxes | 1,858.00 | |
| | <u> </u> | 3,617.57 |

EXCESS BUDGETARY CREDITS OVER APPROPRIATIONS REVENUE OF 1955 AND PRIOR YEARS (SCHEDULE 9) \$87,950.78

CITY OF MANCHESTER
STATEMENT OF ESTIMATED REVENUE
For the Fiscal Year Ended December 31, 1955
EXHIBIT A — SCHEDULE 9B

| | | |
|---|---------------------|---------------------|
| Budgetary Estimate | | \$828,003.51 |
| Cash Receipts (Exhibit E) | \$733,457.77 | |
| 1955 Sunday Permits Collected in 1954 | 508.50 | |
| | <u>\$733,966.27</u> | |
| <i>Accounts Receivable Billings:</i> | | |
| School | \$93,294.88 | |
| Recreation and Aviation | 2,862.00 | |
| Health | 647.95 | |
| Highway | 400.00 | |
| Cemetery | 19.00 | |
| | <u>97,223.83</u> | |
| | | <u>\$831,190.10</u> |
| <i>Deduct Other Charges:</i> | | |
| Abatements School Department ... | \$2,432.12 | |
| City Share Sale of Lots and Graves | 15,186.00 | |
| Abatement — Health Department .. | 103.00 | |
| Check Returned Insufficient Funds.. | 39.29 | |
| Cash Charges | 134.66 | |
| | <u>17,895.07</u> | |
| | | <u>\$813,295.03</u> |
| EXCESS ESTIMATED REVENUE OVER ACTUAL REVENUE (EXHIBIT A — SCHEDULE 9A) | | <u>\$14,708.48</u> |

CITY OF MANCHESTER

BALANCE SHEET

Non-Revenue Accounts

As at December 31, 1955

EXHIBIT B

| ASSETS | |
|---|---------------------|
| Cash on Hand and in Bank | \$849,520.40 |
| TOTAL ASSETS | \$849,520.40 |
| LIABILITIES | |
| Accounts Payable (Exhibit B — Schedule 1) | \$15,358.67 |
| <i>Non-Revenue Appropriations:</i> | |
| <i>Highway:</i> | |
| Permanent Improvements to Bridges | \$173,402.91 |
| Cemetery Brook Sewer Project | 17,237.72 |
| <i>Schools:</i> | |
| Construction Elementary Schools | 121,143.56 |
| Construction Elementary Schools, Gossler Park | 372,377.54 |
| Parking Lot Project | 150,000.00 |
| | <u>834,161.73</u> |
| TOTAL LIABILITIES | \$849,520.40 |

CITY OF MANCHESTER
SCHEDULE OF LIABILITIES

Non-Revenue Accounts

As at December 31, 1955

EXHIBIT B — SCHEDULE 1

Highway:

| | |
|------------------------------------|------------|
| Cemetery Brook Sewer Project | \$1,265.24 |
|------------------------------------|------------|

School:

| | |
|---|----------|
| Construction Elementary Schools | 6,184.50 |
| Construction Elementary Schools at Gossler Park | 7,908.93 |

| | |
|-------------|-------------|
| TOTAL | \$15,358.67 |
|-------------|-------------|

CITY OF MANCHESTER
BALANCE SHEET
GENERAL INDEBTEDNESS
As at December 31, 1955
EXHIBIT C

| ASSETS | |
|---|------------------------------|
| Net Bonded Debt — Balancing Account | \$4,588,000.00 |
| TOTAL ASSETS | <u>\$4,588,000.00</u> |

| LIABILITIES | |
|--|--------------|
| <i>Serial Bonds:</i> | |
| Highways | \$761,595.54 |
| Sidewalks | 30,915.60 |
| Sewers | 1,040,090.18 |
| Bridges | 761,885.07 |
| Airport | 18,140.00 |
| New Garage | 158,898.35 |
| Permanent Improvements to Public Buildings .. | 104,301.45 |
| Permanent Improvements to Parks and Play- grounds | 58,322.33 |
| Recreation | 47,862.48 |
| Library | 375.00 |
| Fire | 39,393.05 |
| Incinerator | 4,000.00 |
| Cemetery | 1,306.00 |
| Departmental Equipment | 123,461.29 |
| School | 1,248,360.46 |
| Water (from General Fund) | 3,000.00 |
| Police | 35,593.20 |
| Permanent Improvements to Cemeteries | 500.00 |
| Parking Lot Project | 150,000.00 |

TOTAL LIABILITIES (EXHIBIT C — SCHEDULE 1) .. \$4,588,000.00

CITY OF MANCHESTER
SCHEDULE OF BONDS OUTSTANDING
As at December 31, 1955
EXHIBIT C — SCHEDULE 1

| Description | Date of Issue | Date of Maturity | Terms | Rate % | Original Amount | Outstanding Dec. 31, 1955 |
|--|---------------|------------------|----------|-----------|--------------------|------------------------------|
| Municipal Improvements and Equipment | July 1, 1936 | July 1, 1956 | 20 Years | 3 | \$120,000.00 | \$6,000.00 |
| McGregor (Notre Dame) Bridge | Aug. 1, 1936 | Aug. 1, 1956 | 20 Years | 3 | 250,000.00 | 12,000.00 |
| Incinerator | Sept. 1, 1936 | Sept. 1, 1956 | 20 Years | 3 | 85,000.00 | 4,000.00 |
| Development and Improve- ments to Airport | Mar. 1, 1937 | Mar. 1, 1956-57 | 20 Years | 3 | 60,000.00 | 6,000.00 |
| Municipal Improvements (New Sewers) | Mar. 1, 1937 | Mar. 1, 1956-57 | 20 Years | 3 | 100,000.00 | 10,000.00 |
| Municipal Improvements (New Sewers) | May 1, 1937 | May 1, 1956-57 | 20 Years | 3 | 80,000.00 | 8,000.00 |
| Municipal Improvements and Equipment | July 1, 1937 | July 1, 1956-57 | 20 Years | 3 | 45,000.00 | 4,000.00 |
| Municipal Improvements | July 1, 1938 | July 1, 1956-58 | 20 Years | 2½ | 200,000.00 | 30,000.00 |
| Municipal Improvements (New Highways) .. | July 1, 1938 | July 1, 1956-58 | 20 Years | 2½ | 50,000.00 | 6,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1938 | Aug. 1, 1956-58 | 20 Years | 2½ | 125,000.00 | 18,000.00 |

CITY OF MANCHESTER
 SCHEDULE OF BONDS OUTSTANDING—*Concluded*
 As at December 31, 1955
 EXHIBIT C — SCHEDULE 1

| Description | Date of Issue | Date of Maturity | Terms | Rate % | Original Amount | Outstanding Dec. 31, 1955 |
|---|---------------|------------------|----------|-----------|--------------------|------------------------------|
| Municipal Improvements and Equipment | Oct. 1, 1938 | Oct. 1, 1956-58 | 20 Years | 2½ | 25,000.00 | 3,000.00 |
| Webster School Construction .. | Jan. 1, 1939 | Jan. 1, 1956-59 | 20 Years | 3 | 138,000.00 | 26,000.00 |
| Municipal Improvements | Apr. 1, 1939 | Apr. 1, 1956-59 | 20 Years | 2 | 200,000.00 | 40,000.00 |
| Municipal Improvements and Equipment | Sept. 1, 1939 | Sept. 1, 1956-59 | 20 Years | 2 | 125,000.00 | 16,000.00 |
| Municipal Improvements and Equipment | Apr. 1, 1940 | Apr. 1, 1956-60 | 20 Years | 1¾ | 200,000.00 | 50,000.00 |
| Municipal Improvements and Equipment | Sept. 1, 1940 | Sept. 1, 1956-60 | 20 Years | 1½ | 100,000.00 | 25,000.00 |
| Municipal Improvements and Equipment | Apr. 1, 1941 | Apr. 1, 1956-61 | 20 Years | 1½ | 200,000.00 | 60,000.00 |
| Municipal Construction | Aug. 1, 1946 | Aug. 1, 1956 | 10 Years | 1½ | 333,000.00 | 33,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1946 | Aug. 1, 1956-66 | 20 Years | 1½ | 590,000.00 | 320,000.00 |
| Municipal Improvements and Construction | Aug. 1, 1947 | Aug. 1, 1956-67 | 20 Years | 1½ | 295,000.00 | 70,000.00 |
| Municipal Improvements and Equipment | Aug. 1, 1947 | Aug. 1, 1956-57 | 10 Years | 1½ | 350,000.00 | 175,000.00 |

CITY OF MANCHESTER

[illegible]

CITY OF MANCHESTER
STATEMENT OF LOANS AUTHORIZED AND ISSUED
As at December 31, 1955
EXHIBIT C — SCHEDULE 1A

| Description of Bonds | Date of Issue | Date of Maturity | Terms | Rate of Interest | Amount Issued |
|---|---------------|------------------|----------|------------------|---------------------|
| School Construction | Sept. 1, 1955 | Sept. 1, 1956-75 | 20 Years | 2.4% | \$430,000.00 |
| Municipal Improvement | Sept. 1, 1955 | Sept. 1, 1956-65 | 10 Years | 2.4% | 150,000.00 |
| New Sewers and Highway Construction | Sept. 1, 1955 | Sept. 1, 1956-65 | 10 Years | 2.4% | 110,000.00 |
| GRAND TOTAL | | | | | <u>\$690,000.00</u> |

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS

As at December 31, 1955

EXHIBIT D

| ASSETS | |
|---|--|
| Schedule Number | |
| <i>Cemetery Trust Funds: (Perpetual Care)</i> | |
| | Cash in Banks: |
| | Amoskeag Savings \$334,308.02 |
| | Manchester Savings 163,343.07 |
| | Merchants Savings 78,285.58 |
| | Mechanics Savings 27,175.85 |
| | Manchester Federal and Loan 36,554.93 |
| 1 | Total Cash — Perpetual Care \$639,667.45 |
| 2 | Securities 320,000.00 |
| | Total Cemetery Trust Funds (Perpetual Care) \$959,667.45 |
| <i>Cemetery Trust Funds: (Special Care)</i> | |
| | Cash in Banks: |
| | Amoskeag Savings \$28,193.02 |
| | Manchester Savings 40,499.54 |
| | Merchants Savings 20,641.72 |
| | Mechanics Savings 10,887.84 |
| | Manchester Federal and Loan 1,236.49 |
| 3 | Total Cash — Special Care 101,458.61 |
| <i>Other Funds:</i> | |
| | Cash in Banks: |
| | Manchester Savings \$25,041.28 |
| | Merchants Savings 14,606.55 |
| | Manchester Federal and Loan 1,540.88 |
| 4 | Total Cash — Other Funds 41,188.71 |

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS

As at December 31, 1955

EXHIBIT D — *Continued*

| ASSETS — <i>Concluded</i> | |
|-----------------------------|--|
| Schedule Number | |
| <i>Library Trust Funds:</i> | |
| | Cash in Banks: |
| | Amoskeag Savings \$11,542.93 |
| | Manchester Savings 29,005.72 |
| | Merchants Savings 66,550.03 |
| | Mechanics Savings 33,416.83 |
| 5 | Total Cash — Library Trust Funds \$140,515.51 |
| | Merchants National Checking Account 981.49 |
| 5 | Cash in Custody of the City Treasurer 10,000.00 |
| 6 | Securities 5,384.15 |
| | Equity in Kennard Building 50,000.00 |
| | Total Library Trust Funds — Assets 206,881.15 |
| | TOTAL ASSETS \$1,309,195.92 |

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS

As at December 31, 1955

EXHIBIT D — *Continued*

LIABILITIES

Perpetual Care:

| | | |
|----------------------------|--------------|--------------|
| Pine Grove Cemetery | \$849,420.05 | |
| Valley Cemetery | 79,767.61 | |
| Piscataquog Cemetery | 19,863.51 | |
| Merrill Cemetery | 6,547.62 | |
| Amoskeag Cemetery | 2,963.46 | |
| Stowell Cemetery | 1,105.20 | |
| | <hr/> | \$959,667.45 |

Special Care:

| | | |
|----------------------------|-------------|------------|
| Pine Grove Cemetery | \$82,084.50 | |
| Valley Cemetery | 16,653.96 | |
| Piscataquog Cemetery | 536.18 | |
| Merrill Cemetery | 208.77 | |
| Amoskeag Cemetery | 352.36 | |
| Stark Park | 1,622.84 | |
| | <hr/> | 101,458.61 |

Other Funds:

| | | |
|--|-------------|-----------|
| Fire Damage Replacement | \$27,303.15 | |
| C. H. Bartlett Legacy | 1,540.09 | |
| Herrick Fund | 912.22 | |
| Nathan P. Hunt — Children's Fund | 5,401.93 | |
| Nathan P. Hunt — School Prize | 3,397.12 | |
| Clara N. Brown Fund | 931.19 | |
| Honor Roll | 162.13 | |
| Kalivas Park Memorial | 1,540.88 | |
| | <hr/> | 41,188.71 |

Library Funds:

| | | |
|-------------------------------|------------|--|
| John Hosley Fund | \$5,000.00 | |
| Moody-Currier Fund | 5,000.00 | |
| Oliver Dean Fund | 12,949.44 | |
| Eliza A. Eaton Fund | 4,050.36 | |
| Michael Prout Fund | 8,162.26 | |
| Mary E. Elliot Fund | 4,145.90 | |
| Nora Kennard Jones Fund | 96,731.95 | |
| John Hosley Fund | 586.95 | |

CITY OF MANCHESTER
BALANCE SHEET
TRUST AND INVESTMENT FUNDS

As at December 31, 1955

EXHIBIT D — *Concluded*

| LIABILITIES — <i>Concluded</i> | |
|---|----------------|
| Edwin F. Jones Fund | 5,218.30 |
| Emily A. Smith Fund | 5,397.36 |
| James Lidell Arnott Fund | 3,116.66 |
| Mrs. Georgia B. D. Carpenter Fund | 10,244.16 |
| Frank P. Carpenter Fund | 25,516.98 |
| Agnes R. Hunt Fund | 4,000.62 |
| Daniel Clark Fund | 9,650.31 |
| Ruth C. Dudley Fund | 562.45 |
| Mary M. Tolman Fund | 2,033.21 |
| Chaminade Fund | 355.96 |
| Frank H. Waters | 3,176.79 |
| Income Account | 981.49 |
| | <hr/> |
| | 206,881.15 |
| TOTAL LIABILITIES | <hr/> |
| | \$1,309,195.92 |

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 PERPETUAL CARE
 As at December 31, 1955
 EXHIBIT D — SCHEDULE 1

| Name of Bank | Book Number | Balance Jan. 1, 1955 | Deposits | With- drawals | Balance Dec. 31, 1955 |
|--|----------------|-------------------------|-------------|------------------|--------------------------|
| <i>Pine Grove Cemetery:</i> | | | | | |
| Amoskeag Savings Bank | 151323 | \$90,884.33 | \$2,862.28 | | \$93,746.61 |
| Amoskeag Savings Bank | 259966 | 32,645.92 | 2,595.87 | \$1,035.87 | 34,205.92 |
| Amoskeag Savings Bank | 259967 | 106,684.40 | 3,359.88 | | 110,044.28 |
| Amoskeag Savings Bank | 259968 | 38,683.88 | 5,967.35 | 1,167.35 | 43,483.88 |
| Amoskeag Savings Bank | 26431 | 34,829.28 | 1,725.65 | | 36,554.93 |
| Manchester Federal Savings and Loan .. | 50420 | 131,723.01 | 4,483.12 | 16,637.00 | 119,569.13 |
| Manchester Savings Bank | 4407 | 20,409.44 | 618.44 | | 20,409.44 |
| Mechanics Savings Bank | 50987 | 23,870.74 | 714.23 | | 24,584.97 |
| Merchants Savings Bank | 16073 | 8,691.89 | 11,156.55 | 1,175.21 | 18,673.23 |
| Merchants Savings Bank | 20250 | 18,875.63 | 9,272.03 | | 28,147.66 |
| Total Pine Grove Cemetery | | \$507,298.52 | \$42,755.40 | \$20,633.87 | \$529,420.05 |
| <i>Valley Cemetery:</i> | | | | | |
| Amoskeag Savings Bank | 68808 | \$22,320.79 | \$1,131.95 | | \$23,452.74 |
| Manchester Savings Bank | 154499 | 41,264.34 | 1,404.40 | | 42,668.74 |
| Merchants Savings Bank | 16072 | 8,453.22 | 255.50 | \$1,829.00 | 6,879.72 |
| Merchants Savings Bank | 5569 | 6,567.91 | 198.50 | | 6,766.41 |
| Total Valley Cemetery | | \$78,606.26 | \$2,990.35 | \$1,829.00 | \$79,767.61 |

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS — CASH
PERPETUAL CARE

As at December 31, 1955

EXHIBIT D — SCHEDULE 1 — *Concluded*

| Name of Bank | Book Number | Balance Jan. 1, 1955 | Deposits | With- drawals | Balance Dec. 31, 1955 |
|---|----------------|-------------------------|--------------------|--------------------|--------------------------|
| <i>Piscataquog Cemetery:</i> | | | | | |
| Amoskeag Savings Bank | 126851 | \$3,444.24 | \$108.58 | \$15.00 | \$3,537.82 |
| Amoskeag Savings Bank | 126852 | 133.66 | 4.19 | | 137.85 |
| Amoskeag Savings Bank | 126853 | 2,435.10 | 76.68 | | 2,511.78 |
| Amoskeag Savings Bank | 126854 | 13,322.14 | 800.72 | 446.80 | 13,676.06 |
| Total Piscataquog Cemetery | | \$19,335.14 | \$990.17 | \$461.80 | \$19,863.51 |
| <i>Merrill Cemetery:</i> | | | | | |
| Amoskeag Savings Bank | 69517 | \$6,336.48 | \$366.14 | \$155.00 | \$6,547.62 |
| <i>Amoskeag Cemetery:</i> | | | | | |
| Amoskeag Savings Bank | 151322 | 2,094.11 | 335.35 | 66.00 | 2,963.46 |
| <i>Stowell Cemetery:</i> | | | | | |
| Manchester Savings Bank | 145818 | 1,092.80 | 37.40 | 25.00 | 1,105.20 |
| TOTAL CASH — PERPETUAL CARE ALL CEMETERIES (EXHIBIT D) | | <u>\$615,363.31</u> | <u>\$47,474.81</u> | <u>\$23,170.67</u> | <u>\$639,667.45</u> |

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — SECURITIES
 IN CUSTODY OF THE CITY TREASURER
 As at December 31, 1955
 EXHIBIT D — SCHEDULE 2
 PINE GROVE CEMETERY

| | Date of Issue | Date of Maturity | Rate % | Serial Number | Amount |
|----------------------------------|----------------|------------------|-----------|------------------|-------------|
| <i>City of Manchester Bonds:</i> | | | | | |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 20927H | \$10,000.00 |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 29028J | 10,000.00 |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 29029K | 10,000.00 |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 29030L | 10,000.00 |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 29031A | 10,000.00 |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 29135E | 10,000.00 |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 29136F | 10,000.00 |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 29340L | 10,000.00 |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 29341A | 10,000.00 |
| U. S. Treasury Bonds | April 15, 1943 | June 15, 1964-69 | 2½ | 29342B | 10,000.00 |
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-69 | 2½ | 36261A | 10,000.00 |
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-69 | 2½ | 36262B | 10,000.00 |
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-69 | 2½ | 36263C | 10,000.00 |
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-69 | 2½ | 36264D | 10,000.00 |
| U. S. Treasury Bonds | Sept. 15, 1943 | Dec. 15, 1964-69 | 2½ | 36265E | 10,000.00 |
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-71 | 2½ | 22116F | 10,000.00 |
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-71 | 2½ | 22117H | 10,000.00 |

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — SECURITIES
 IN CUSTODY OF THE CITY TREASURER
 As at December 31, 1955
 EXHIBIT D — SCHEDULE 2 — *Concluded*
 PINE GROVE CEMETERY

| <i>City of Manchester Bonds:</i> | Date of Issue | Date of Maturity | Rate % | Serial Number | Amount |
|--|---------------|------------------|-----------|------------------|--------------|
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-71 | 2½ | 22118J | 10,000.00 |
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-71 | 2½ | 22119K | 10,000.00 |
| U. S. Treasury Bonds | Dec. 1, 1944 | Mar. 15, 1966-71 | 2½ | 22120L | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13265E | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13266F | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13267H | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13267H | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13258J | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13259K | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13260L | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13261A | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13262B | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13263C | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13264D | 10,000.00 |
| U. S. Treasury Bonds | April 1, 1951 | April 1, 1975-80 | 2¾ | 13268J | 10,000.00 |
| TOTAL SECURITIES — PINE GROVE CEMETERY | | | | | \$320,000.00 |

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 SPECIAL CARE
 As at December 31, 1955
 EXHIBIT D — SCHEDULE 3

| | Savings Bank | Book Number | Principal | Accumulated Income | Total December, 31, 1955 |
|---|-----------------|----------------|-----------|-----------------------|--------------------------------|
| <i>Pine Grove Cemetery:</i> | | | | | |
| Hattie C. Curtis | Amoskeag | 164246 | \$95.00 | \$4.95 | \$99.95 |
| Medora W. Elliot | Amoskeag | 188141 | 500.00 | 12.25 | 512.25 |
| John H. Erskine | Amoskeag | 260835 | 300.00 | 10.12 | 310.12 |
| Esther A. Marr | Amoskeag | 232239 | 120.00 | .81 | 120.81 |
| John H. Nye and Bertha M. Donway | Amoskeag | 262073 | 400.00 | 4.41 | 404.41 |
| Gordon F. Palmer | Amoskeag | 219177 | 837.50 | 34.41 | 871.91 |
| Rufus H. Pike | Amoskeag | 223501 | 400.00 | 20.22 | 420.22 |
| Nellie L. Potter | Amoskeag | 265483 | 50.00 | .67 | 50.67 |
| Reuben R. Reef | Amoskeag | 260154 | 350.00 | 3.71 | 353.71 |
| William C. Spear | Amoskeag | 197051 | 2,500.00 | 301.14 | 2,801.14 |
| Emily Theuner | Amoskeag | 157155 | 50.00 | .95 | 50.95 |
| Ottile Wagner-Hosser | Amoskeag | 240315 | 2,500.00 | 113.74 | 2,613.74 |
| Walker Ward | Amoskeag | 217948 | 500.00 | 16.41 | 516.41 |
| Leopold Winker | Amoskeag | 230637 | 120.00 | .84 | 120.84 |
| Florence Barnard | Manchester | 179885 | 250.00 | 3.17 | 253.17 |
| Barton and Hill | Manchester | 115154 | 1,200.00 | 1,046.09 | 2,246.09 |
| Halbert N. Bond | Manchester | 178217 | 1,700.00 | 109.86 | 1,809.86 |

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE
As at December 31, 1955
EXHIBIT D — SCHEDULE 3 — *Continued*

| | Savings Bank | Book Number | Principal | Accumulated Income | Total December, 31, 1955 |
|---|-----------------|----------------|-----------|-----------------------|--------------------------------|
| <i>Pine Grove Cemetery: — Continued</i> | | | | | |
| Charles Edwin Chase | Manchester | 179704 | 300.00 | 10.98 | 310.98 |
| Eliza A. Clark | Manchester | 165344 | 500.00 | 75.71 | 575.71 |
| Martha Clark Collins | Manchester | 193303 | 500.00 | 15.09 | 515.09 |
| Jennie M. Corey | Manchester | 168006 | 2,500.00 | 461.85 | 2,961.85 |
| Henry B. Fairbank | Manchester | 181896 | 300.00 | 9.74 | 309.74 |
| Oliver Gould | Manchester | 94650 | 500.00 | | 500.00 |
| Frederick Knowlton | Manchester | 173418 | 300.00 | 12.44 | 312.44 |
| May F. Nichols | Manchester | 113370 | 500.00 | 284.15 | 784.15 |
| Rose LeLeuvre Nichols | Manchester | 192165 | 500.00 | 23.18 | 523.18 |
| Fannie L. Roper | Manchester | 172026 | 250.00 | 9.36 | 259.36 |
| Stratton-Rollins | Manchester | 162820 | 125.00 | 5.77 | 130.77 |
| Ottolie Wagner-Hosser | Manchester | 183080 | 200.00 | 7.66 | 207.66 |
| Clara E. Whittemore | Manchester | 156405 | 500.00 | 65.99 | 565.99 |
| Albert E. Worcester | Manchester | 186303 | 300.00 | 12.94 | 312.94 |
| Ida M. Jones | Manchester | 19335 | 200.00 | 4.64 | 204.64 |
| Major William Jones | Federal and | 11449 | 200.00 | 8.63 | 208.63 |
| John H. Proctor | Loan | 11452 | 200.00 | 8.63 | 208.63 |

| | | | | | |
|---|-----------------|-------|----------|--------|----------|
| John H. Andrews and Joseph Hermann | Merchants | 31790 | 2,500.00 | 444.80 | 2,944.80 |
| Josie S. Auger | Merchants | 56642 | 1,000.00 | 8.87 | 1,008.87 |
| Nellie H. Brown | Merchants | 31770 | 250.00 | 22.53 | 272.53 |
| Nathan P. Hunt | Merchants | 26962 | 400.00 | 53.83 | 453.83 |
| Cora C. Hutchins | Merchants | 56325 | 225.00 | 4.92 | 229.92 |
| Annie Reed Knox | Merchants | 54663 | 300.00 | 37.76 | 337.76 |
| James R. Straw | Merchants | 20719 | 200.00 | 43.87 | 243.87 |
| Grace E. Tarbell | Merchants | 51921 | 300.00 | 10.99 | 310.99 |
| George E. Wagner | Merchants | 56044 | 600.00 | .42 | 600.42 |
| Inez G. Lane | Merchants | 67408 | 1,000.00 | | 1,000.00 |
| Ora V. Chase | Mechanics | 13606 | 400.00 | 173.63 | 573.63 |
| Walter R. Cox | Mechanics | 18074 | 300.00 | 7.66 | 307.66 |
| Mary I. Dixon | Mechanics | 15548 | 50.00 | 2.03 | 52.03 |
| William W. Ingham | Mechanics | 15589 | 700.00 | 100.26 | 800.26 |
| Emily E. Killey | Mechanics | 7815 | 2,500.00 | 142.41 | 2,642.41 |
| Rachel B. Reed | Mechanics | 13831 | 500.00 | 144.57 | 644.57 |
| Raco Theodore | Mechanics | 19911 | 700.00 | 11.42 | 711.42 |

| | | | | |
|--|--|--------------------|-------------------|--------------------|
| Special Care Consolidated ... (See Schedule 3A) | | \$31,672.50 | \$3,909.91 | \$35,582.41 |
| | | 45,300.00 | 1,202.09 | 46,502.09 |
| TOTAL PINE GROVE CEMETERY | | \$76,972.50 | \$5,112.00 | \$82,084.50 |

Valley Cemetery:

| | | | | | |
|--------------------------|------------------|--------|----------|----------|----------|
| Hannah Currier | Amoskeag | 185386 | \$500.00 | \$333.19 | \$833.19 |
| Gale Trust Fund | Amoskeag | 34108 | 404.49 | 578.92 | 983.41 |
| Emma T. Parker | Amoskeag | 173017 | 300.00 | 1.92 | 301.92 |
| George Sargent | Amoskeag | 152887 | 400.00 | 6.10 | 406.10 |
| Sawyer and Breen | Amoskeag | 154784 | 100.00 | 13.12 | 113.12 |
| M. G. J. Tewksbury | Amoskeag | 177022 | 179.50 | 2.36 | 181.86 |
| James Cossar | Manchester | 172375 | 200.00 | 4.30 | 204.30 |

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE

As at December 31, 1955

EXHIBIT D — SCHEDULE 3 — Continued

| | Savings Bank | Book Number | Principal | Accum- lated Income | Total December, 31, 1955 |
|---|-----------------------------------|----------------|--------------------|---------------------------|--------------------------------|
| <i>Valley Cemetery: — Continued</i> | | | | | |
| E. W. Harrington | Manchester | 108743 | 4,000.00 | 2,039.67 | 6,039.67 |
| Elizabeth Holden Healy | Manchester | 147047 | 100.00 | 6.05 | 106.05 |
| Frederick Smyth | Manchester | 172374 | 5,000.00 | 830.06 | 5,830.06 |
| Henry A. Webb | Manchester | 188927 | 200.00 | 6.54 | 206.54 |
| Ernest L. Donaway | Merchants | 61190 | 200.00 | .07 | 200.07 |
| Eliza B. Green | Merchants | 54364 | 1,000.00 | 42.32 | 1,042.32 |
| Carl L. Caton | Mechanics | 17499 | 200.00 | 5.35 | 205.35 |
| TOTAL VALLEY CEMETERY | | | \$12,783.99 | \$3,869.97 | \$16,653.96 |
| <i>Piscataquog Cemetery:</i> | | | | | |
| Minnie L. McGuin | Amoskeag | 262759 | \$200.00 | \$4.02 | \$204.02 |
| Caroline Reindlett | Manchester | 168609 | 125.00 | .17 | 125.17 |
| Blake and Hurd | Manchester Federal and Loan | 16484 | 200.00 | 6.99 | 206.99 |
| TOTAL PISCATAQUOG CEMETERY | | | \$525.00 | \$11.18 | \$536.18 |

| | | | | | |
|----------------------------------|------------------|--------|-----------------|---------------|-----------------|
| <i>Merrill Cemetery:</i> | | | | | |
| Cleaves N. Harvey | Manchester | 149756 | <u>\$200.00</u> | <u>\$8.77</u> | <u>\$208.77</u> |
| <i>Amoskeag Cemetery:</i> | | | | | |
| Charles E. Straw | Merchants | 54232 | \$200.00 | \$1.85 | \$201.85 |
| Thomas Hamilton | Mechanics | 18406 | 150.00 | .51 | 150.51 |
| TOTAL AMOSKEAG CEMETERY | | | <u>\$350.00</u> | <u>\$2.36</u> | <u>\$352.36</u> |
| <i>Stark Park:</i> | | | | | |
| Edith Stark | Amoskeag | 122381 | \$1,000.00 | \$622.84 | \$1,622.84 |

SUMMARY OF SPECIAL CEMETERY TRUST FUNDS — CASH

| | |
|----------------------------|-------------|
| Pine Grove Cemetery | \$82,084.50 |
| Valley Cemetery | 16,633.96 |
| Piscataquog Cemetery | 536.18 |
| Merrill Cemetery | 208.77 |
| Amoskeag Cemetery | 352.36 |
| Stark Park | 1,622.84 |

| | |
|---|--------------|
| TOTAL CASH — SPECIAL CARE (EXHIBIT D) | \$101,458.61 |
|---|--------------|

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 SPECIAL CARE CONSOLIDATED
 PINE GROVE CEMETERY
 As at December 31, 1955
 EXHIBIT D — SCHEDULE 3A

| | Total December 31, 1955 |
|---|-------------------------------|
| <i>Amoskeag Savings Bank:</i> | |
| \$200 Consolidated Account No. 275878 | \$10,000.00 |
| Amariah Avery | |
| Gustave Babel | |
| Herman Babel | |
| Ralph I. Bean | |
| Anna Bogner | |
| Helen K. Buttrick | |
| S. P. Cannon | |
| James Crossley | |
| Edith S. Dodge | |
| Ella M. Field | |
| Elwin C. Foster | |
| James Fracker | |
| Frank B. French | |
| Wm. J. and Mathilda C. Gossler | |
| Hazelton and Stevens | |
| John A. Hayward | |
| Helen Hertrick | |
| Charles J. Johnson | |
| John E. Johnson | |
| Sote Kaldaras | |
| Charles C. Kirste | |
| Charles B. Kearns | |
| Leland and Waldron | |
| Mehlhorn, Gustav and Minna | |
| Charlotte M. Merchant | |
| Helen A. Melledge | |
| Anna M. Moulton | |
| James Murdoch | |
| Anna C. Nelson | |
| Gladys B. Nyberg | |
| James O'Brien (2) | |
| Hattie M. Osia | |
| Franklin S. Piper | |
| Frank S. Pushee | |
| Quimby-Andrews | |
| Emil Ringenwald | |
| Adalbert Reich (2) | |
| Herman Rodelsperger | |

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 SPECIAL CARE CONSOLIDATED
 PINE GROVE CEMETERY

As at December 31, 1955

EXHIBIT D — SCHEDULE 3A — *Continued*

| | Total December 31, 1955 |
|---|-------------------------------|
| <hr/> | |
| <i>Amoskeag Savings Bank: — Continued</i> | |
| Scheer, Emil and Wilhelmina | |
| Minnie Schoepf | |
| Lena Schoninger | |
| John B. Van Poucke | |
| Lillian Wallace | |
| Robert Wagner | |
| Fred W. Watson | |
| Mrs. Charles D. Welch | |
| Kate S. Wyman | |
| William Riedel | |
| \$150 Consolidated Account No. 275879 | 2,250.00 |
| Annie L. Avery | |
| Edith Canney | |
| William A. Gage | |
| Cora W. Gile | |
| Henry Gossler | |
| L. V. Heath | |
| Ida M. Knox | |
| Theda F. Otis | |
| Grace A. Phillips | |
| Charles H. Robie | |
| George E. Rogers | |
| Rogler and Grimmmer | |
| Addie C. Rowe | |
| Hattie L. Slack | |
| Alice L. Thayer | |
| \$100 Consolidated Account No. 275880 | 1,800.00 |
| Josephine O. Abbott | |
| Frank W. Avery | |
| Marcia M. Badger | |
| Robert Brimmer, Jr. | |
| Nettie B. Clark | |
| Clara E. Colby | |
| Karl Klein | |
| Tillie O. Lamoureux | |
| Maria F. Laport | |

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 SPECIAL CARE CONSOLIDATED
 PINE GROVE CEMETERY

As at December 31, 1955

EXHIBIT D — SCHEDULE 3A — *Continued*

| | Total December 31, 1955 |
|---|-------------------------------|
| <hr/> | |
| <i>Amoskeag Savings Bank: (Concluded)</i> | |
| Lilla B. Longa | |
| Julia M. Opelt | |
| Earl Payne | |
| Mary E. Phinney | |
| Charles W. Powell | |
| Mrs. F. L. Reischer | |
| John Rustler | |
| Elizabeth Shea | |
| Mary H. Tucker | |
| Income Account No. 275881 | 250.00 |
| <i>Manchester Savings Bank:</i> | |
| \$200 Consolidated Account No. 204984 | 9,800.00 |
| Emma A. Backmann | |
| Bartlett-Fisher | |
| Joseph Beddows | |
| Angie E. Briggs | |
| Brimner-Lauffenberger | |
| John W. Burpee | |
| Mildred F. Center | |
| Mrs. Ida Clauson | |
| Mary E. Coburn | |
| Joseph C. and Sarah A. Dean | |
| Robert H. Duncan | |
| Dana A. Emery | |
| Fred Erskine | |
| Rev. John and Hattie Evert | |
| John French | |
| Fred Heilman | |
| Lucy E. Hodge | |
| Mary Ann Hughes | |
| Jones and Pennett | |
| Edward Kershaw | |
| Charles Kirste | |
| Robert Laing | |
| Frederick S. Lewis | |
| Frieda Seifert Maloney | |
| James H. Mendell | |

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 SPECIAL CARE CONSOLIDATED
 PINE GROVE CEMETERY
 As at December 31, 1955
 EXHIBIT D — SCHEDULE 3A — *Continued*

Total
 December
 31, 1955

Manchester Savings Bank: — Continued

Agnes McGrevey
 John A. Muehling
 Barbara Netsch
 Eben Paul
 Eva Philbrick
 Arthur J. Pitman
 Quimby-Longa
 Martha B. Ranno
 Anna C. Reischer
 Louise E. Remington
 F. T. E. Richardson
 James Ried
 Mattie E. Senter
 Charles E. Shaw
 Max M. Simon
 Nettie E. Smart
 Dante Smith and Victoria Holt
 Rudolph Sonnleitner
 Frank E. Stearns
 Mrs. Ellen Swahn
 Elizabeth Taylor
 Allie A. Vail
 Anna Van De Velde
 George W. Weeks

\$150 Consolidated Account No. 204983 3,600.00

Maud E. Caron
 Clark and Prescott
 Nathaniel Clark
 Charles R. Corey
 William P. Emerson
 Nettie E. Flanders
 Edith E. Garland
 Elmer W. Garland
 T. Kittredge Hall
 Harley R. Henry
 Albert J. Knight
 Mrs. Clara Lacey

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 SPECIAL CARE CONSOLIDATED
 PINE GROVE CEMETERY
 As at December 31, 1955
 EXHIBIT D — SCHEDULE 3A — *Continued*

| | | Total December 31, 1955 |
|---|--|-------------------------------|
| <hr/> | | |
| <i>Manchester Savings Bank: (Concluded)</i> | | |
| Addie C. Lee | | |
| Corydon L. Manter | | |
| Fred W. Pike | | |
| Catherine Plumpton | | |
| Christina Prah | | |
| Peter A. Redman | | |
| Catherine Dennison Rosenberger | | |
| Mrs. E. V. Rowe | | |
| Horace P. Simpson | | |
| Slack and Tasker | | |
| Capitola E. Welcome | | |
| Eunice J. Willard | | |
| \$100 Consolidated Account No. 204981 | | 1,300.00 |
| Eleanor J. Annis | | |
| George N. Baker | | |
| Augusta Dehmelt | | |
| Cyrilla M. Ford | | |
| Gray and Greer | | |
| Benjamin F. Greer | | |
| Rev. John Kamm | | |
| McKinnon-Powers | | |
| Henry F. Pillsbury | | |
| Joseph L. Stevens | | |
| Jennie F. Stratton | | |
| Mary L. Varney | | |
| R. A. Wheeler | | |
| Income Account No. 204982 | | 500.00 |
| <i>Merchants Savings Bank:</i> | | |
| \$200 Consolidated Account No. 60424 | | 10,000.00 |
| Franz A. Alford | | |
| Marie H. Artzt | | |
| Fred Ashcroft | | |
| Elsie M. Backer | | |
| Mary A. Barclay | | |
| John D. Bean | | |
| Emma S. Blichmann | | |

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE CONSOLIDATED
PINE GROVE CEMETERY

As at December 31, 1955

EXHIBIT D — SCHEDULE 3A — *Continued*

Total
December
31, 1955

Merchants Savings Bank — Continued

Mary Brennan
Jennie Breynaert
Arthur T. Deland
Charles DeMoulpied
Christian E. and Walter C. Dietsch
Norman Fitts
James Frame
Jesse F. Flansberg
Mrs. Frank S. Fowler
Arthur L. Franks
Thekla M. and Richard M. Gaam
Theofany George
Loring Moore Haseltine
J. Willard Hart
Anna L. Hohman
Axel Johnson
Hugo F. Johnson
Blanche T. Jones
Alma Krauss
Frederick Kuehn
Minna Lange
Libbey-Vail
Edwin W. Merrill
Parker E. Merrill
Millar-McKean
Christiane C. Mothes
Leo Neudeck, Henry and Ida A.
Edith M. Niles and Edwin G. Cann
James H. O'Brien
Affie A. Peacock
Margaret Power
Wilhelmina Redman (2)
Annie Gould Sanders
Marco Scheer
Mrs. Delbert E. Smith
Grace Cochran Smith
Victor E. Stevens
John M. Steward

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 SPECIAL CARE CONSOLIDATED
 PINE GROVE CEMETERY

As at December 31, 1955

EXHIBIT D — SCHEDULE 3A — *Continued*

| | Total December 31, 1955 |
|--|-------------------------------|
| <hr/> | |
| <i>Merchants Savings Bank: — Concluded</i> | |
| Burton Steward | |
| Joseph A. Thompson | |
| Theresa Untiet | |
| William M. Walker | |
| \$150 Consolidated Account No. 60423 | 750.00 |
| William T. McMaster | |
| W. E. Porter and Sophia Philbrick | |
| Thiem and Wolf | |
| Gustav Volkman | |
| Nellie M. Worthley | |
| \$100 Consolidated Account No. 60422 | 800.00 |
| Fred H. Cate | |
| Myra C. Corey | |
| Josephine A. Dolber | |
| Tillie Gowitzke | |
| Levi E. Payne | |
| Frederick H. Salls | |
| Ellen Washburn | |
| Clarence Woodbury | |
| Income Account No. 60425 | 244.49 |
| <i>Mechanics Savings Bank:</i> | |
| \$200 Consolidated Account No. 22290 | 1,800.00 |
| Herbert S. Clough | |
| Frank W. Dunsmoor | |
| Lovica E. Gove | |
| Frederick W. Hoffman | |
| Lora E. Hutchinson | |
| Charlotte E. McAllister | |
| Matty M. McCreedy | |
| Ida M. Proctor | |
| Theresa L. Schuneman | |

CITY OF MANCHESTER
 SCHEDULE OF CEMETERY TRUST FUNDS — CASH
 SPECIAL CARE CONSOLIDATED
 PINE GROVE CEMETERY

As of December 31, 1955

EXHIBIT D — SCHEDULE 3A — *Concluded*

| | Total December 31, 1955 |
|---|-------------------------------|
| <hr/> | |
| <i>Mechanics Savings Bank: — Continued</i> | |
| \$150 Consolidated Account No. 22291 | 1,800.00 |
| Maggie Baarney | |
| Albertine Beeman | |
| Charles E. Chapman | |
| Flora A. Cleworth | |
| Ossian P. and Clarence W. Ellis | |
| T. Pauline Koehler | |
| Bertha A. Morton | |
| Charles P. Porter | |
| Fannie L. Roper | |
| Permilla M. Smith | |
| Silas C. Stetson | |
| Thomas Walker, Jr. | |
| \$100 Consolidated Account No. 22292 | 1,000.00 |
| Elizabeth Alexander | |
| Emma M. Blakeley | |
| Abraham L. Garmon | |
| William G. Garmon | |
| Frank Murray | |
| John C. Peterson | |
| Frank M. Randall | |
| Tillie F. Robinson | |
| Estelle J. Stevens | |
| James C. Stockdale | |
| Income Account No. 22293 | 200.00 |
| <i>Manchester Federal Savings and Loan:</i> | |
| \$200 Consolidated Account No. 28051 | 407.60 |
| Hardy C. Wendell | |
| Augusta H. Van Poecke | |
| <hr/> | |
| TOTAL PINE GROVE CEMETERY — | |
| SPECIAL CARE CONSOLIDATED | \$46,502.09 |
| <hr/> | |

CITY OF MANCHESTER
 SCHEDULE OF OTHER FUNDS — CASH
 As at December 31, 1955
 EXHIBIT D — SCHEDULE 4

| Name of Savings Bank | Book Number | Balance January 1, 1955 | Deposits | Withdrawals | Balance December 31, 1955 |
|--|-------------|-------------------------|-----------------|-------------|---------------------------|
| <i>Fire Damage Replacement Fund:</i> | | | | | |
| Manchester Savings Bank | 157689 | \$20,944.95 | \$712.83 | | \$21,657.78 |
| Merchants Savings Bank | 52055 | 5,479.76 | 165.61 | | 5,645.37 |
| | | <u>\$26,424.71</u> | <u>\$878.44</u> | | <u>\$27,303.15</u> |
| <i>C. H. Bartlett Legacy:</i> | | | | | |
| Manchester Savings Bank | 153316 | 1,489.41 | 50.68 | | 1,540.09 |
| <i>Herrick Fund:</i> | | | | | |
| Manchester Savings Bank | 163088 | 882.20 | 30.02 | | 912.22 |
| <i>Nathan P. Hunt Fund for Children's Entertainment:</i> | | | | | |
| Merchants Savings Bank | 29665 | 5,389.05 | 162.88 | \$150.00 | 5,401.93 |
| <i>Nathan P. Hunt Fund School Prize:</i> | | | | | |
| Merchants Savings Bank | 29665 | 3,297.47 | 99.65 | | 3,397.12 |

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS -- CASH

As at December 31, 1955

EXHIBIT D -- SCHEDULE 4 -- *Concluded*

| Name of Savings Bank | Book Number | Balance January 1, 1955 | Deposits | With- drawals | Balance December 31, 1955 |
|--|----------------|-------------------------------|-------------------|--------------------|------------------------------------|
| <i>Clara N. Brown:</i> | | | | | |
| Manchester Savings Bank | 175123 | 900.55 | 30.64 | | 931.19 |
| <i>Varney Memorial:</i> | | | | | |
| Manchester Savings Bank | 200755 | 8,539.08 | 277.99 | 8,817.07 | |
| <i>Musical Instrument Fund:</i> | | | | | |
| Merchants Savings Bank | 62483 | 1,918.22 | 162.24 | 2,080.46 | |
| <i>Honor Roll:</i> | | | | | |
| Merchants Savings Bank | 65411 | | 162.13 | | 162.13 |
| <i>Kalivas Park Memorial:</i> | | | | | |
| Manchester Federal Savings and Loan .. | 27716 | | 1,540.88 | | 1,540.88 |
| TOTAL CASH -- OTHER FUNDS (EXHIBIT D) | | <u>\$48,840.69</u> | <u>\$3,395.55</u> | <u>\$11,047.53</u> | <u>.....</u> <u>\$41,188.71</u> |

CITY OF MANCHESTER
 SCHEDULE OF LIBRARY TRUST FUNDS — CASH
 IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES
 As at December 31, 1955
 EXHIBIT D — SCHEDULE 5

| Name of Savings Bank | Book Number | Balance January 1, 1955 | Interest and Other Deposits | With- drawals | Balance December 31, 1955 |
|-------------------------------|----------------|-------------------------------|-----------------------------------|------------------|---------------------------------|
| <i>Oliver Dean Fund:</i> | | | | | |
| Mechanics Savings Bank | 15592 | \$2,064.79 | \$61.85 | \$71.45 | \$2,055.19 |
| Mechanics Savings Bank | 6421 | 2,060.29 | 61.76 | 33.74 | 2,088.31 |
| Manchester Savings Bank | 75958 | 2,335.19 | 81.62 | 37.52 | 2,379.29 |
| Amoskeag Savings Bank | 94654 | 2,805.14 | 87.76 | 153.73 | 2,739.17 |
| Manchester Savings Bank | 16445 | 3,092.55 | 126.64 | 131.71 | 3,087.48 |
| | | \$12,957.96 | \$419.63 | \$428.15 | \$12,949.44 |
| <i>Eliza A. Eaton Fund:</i> | | | | | |
| Merchants Savings Bank | 106 | \$2,412.26 | \$72.90 | \$18.20 | \$2,466.96 |
| Mechanics Savings Bank | 15593 | 1,536.96 | 46.44 | | 1,583.40 |
| | | \$3,949.22 | \$119.34 | \$18.20 | \$4,050.36 |

| | | | | |
|----------------------------------|--------|------------|-----------|-----------|
| <i>Michael Prout Fund:</i> | | | | |
| Mechanics Savings Bank | 7329 | \$1,075.98 | \$31.76 | \$60.84 |
| Manchester Savings Bank | 100664 | 3,282.13 | 114.48 | |
| Amoskeag Savings Bank | 106269 | 3,604.64 | 114.11 | |
| | | <hr/> | <hr/> | <hr/> |
| | | \$7,962.75 | \$260.35 | \$60.84 |
| | | | | <hr/> |
| <i>Mary E. Elliot Fund:</i> | | | | |
| Merchants Savings Bank | 104 | \$387.58 | \$11.68 | \$3.49 |
| Mechanics Savings Bank | 6423 | 3,706.57 | 112.82 | 69.26 |
| | | <hr/> | <hr/> | <hr/> |
| | | \$4,094.15 | \$124.50 | \$72.75 |
| | | | | <hr/> |
| <i>Nora Kennard Jones Fund:</i> | | | | |
| Merchants Savings Bank | 37554 | 46,160.45 | 18,573.04 | 20,001.54 |
| | | | | <hr/> |
| <i>John Hosley Fund:</i> | | | | |
| Amoskeag Savings Bank | 147827 | 569.03 | 17.92 | |
| | | | | <hr/> |
| | | | | 586.95 |
| <i>Edwin F. Jones Fund:</i> | | | | |
| Mechanics Savings Bank | 11689 | 5,253.68 | 158.16 | 193.54 |
| | | | | <hr/> |
| <i>Emily A. Smith:</i> | | | | |
| Mechanics Savings Bank | 7189 | 5,311.93 | 159.43 | 74.00 |
| | | | | <hr/> |
| <i>James Lidell Arnott Fund:</i> | | | | |
| Manchester Savings Bank | 159856 | 3,027.08 | 102.91 | 13.33 |
| | | | | <hr/> |
| | | | | 3,116.66 |

CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS — CASH
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1955

EXHIBIT D — SCHEDULE 5 — *Concluded*

| Name of Savings Bank | Book Number | Balance January 1, 1955 | Interest and Other Deposits | With- drawals | Balance December 31, 1955 |
|---|----------------|-------------------------------|-----------------------------------|------------------|---------------------------------|
| <i>Mrs. Georgia B. D. Carpenter Fund:</i> | | | | | |
| Manchester Savings Bank | 165491 | 10,034.06 | 345.58 | 135.48 | 10,244.16 |
| <i>Frank P. Carpenter Fund:</i> | | | | | |
| Amoskeag Savings Bank | 222579 | \$5,139.53 | \$160.50 | \$215.02 | \$5,085.01 |
| Merchants Savings Bank | 36449 | 5,063.61 | 152.47 | 60.26 | 5,155.82 |
| Manchester Savings Bank | 177951 | 4,967.08 | 172.04 | 107.00 | 5,032.12 |
| Mechanics Savings Bank | 17839 | 10,081.40 | 306.11 | 143.48 | 10,244.03 |
| | | <u>\$25,251.62</u> | <u>\$791.12</u> | <u>\$525.76</u> | <u>\$25,516.98</u> |
| <i>Ruth C. Dudley Fund:</i> | | | | | |
| Amoskeag Savings Bank | 197296 | 561.43 | 17.67 | 16.65 | 562.45 |
| <i>Mary M. Tolman Fund:</i> | | | | | |
| Mechanics Savings Bank | 17060 | 2,076.08 | 63.01 | 105.88 | 2,033.21 |

| | | | | | |
|--|-------|---------------------|--------------------|--------------------|--------------|
| <i>Frank H. Water Fund:</i> | | | | | |
| Merchants Savings Bank | 43429 | 3,095.24 | 93.55 | 12.00 | 3,176.79 |
| <i>Chaminade Cash Fund:</i> | | | | | |
| Merchants Savings Bank | 39951 | 223.76 | 186.76 | 54.56 | 355.96 |
| <i>Agnes R. Hunt Fund:</i> | | | | | |
| Merchants Savings Bank | 52288 | 411.98 | 403.95 | 199.46 | 616.47 |
| <i>Daniel Clark Fund:</i> | | | | | |
| Merchants Savings Bank | 53322 | 9,407.12 | 284.02 | 40.83 | 9,650.31 |
| | | <u>\$140,347.54</u> | <u>\$22,120.94</u> | <u>\$21,952.97</u> | <u>.....</u> |
| TOTAL LIBRARY TRUST FUNDS — CASH (EXHIBIT D) | | | | | \$140,515.51 |

IN CUSTODY OF THE CITY TREASURER

| | | | | | |
|--|--------|--------------------|-----------------|-----------------|--------------|
| <i>Moody-Currier Fund:</i> | | | | | |
| Amoskeag Savings Bank | 123865 | \$5,000.00 | \$158.63 | \$158.63 | \$5,000.00 |
| <i>John Hosley Fund:</i> | | | | | |
| Mechanics Savings Bank | 12466 | 5,000.00 | 151.52 | 151.52 | 5,000.00 |
| | | <u>\$10,000.00</u> | <u>\$310.15</u> | <u>\$310.15</u> | <u>.....</u> |
| TOTAL LIBRARY TRUST FUNDS — CASH (EXHIBIT D) | | | | | \$10,000.00 |

CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS—SECURITIES
As at December 31, 1955
EXHIBIT D — SCHEDULE 6

| Description | Serial Number | Date of Issue | Date of Maturity | Rate % | Amount | Balance December 31, 1955 |
|---|------------------|------------------|---------------------|-----------|------------|---------------------------------|
| U. S. Savings Bonds, Series G | M3740235G | 6-1-45 | 6-1-57 | 2½ | \$1,000.00 | |
| U. S. Savings Bonds, Series G | M3741099G | 6-1-45 | 6-1-57 | 2½ | 1,000.00 | |
| Total U. S. Government Bonds | | | | | | \$2,000.00 |
| 25 Shares New Hampshire Fire Insurance Company | B27216 | 11-21-49 | | | | |
| 6 Shares New Hampshire Fire Insurance Company | B29826 | 4-10-51 | | | | |
| 1 Share New Hampshire Fire Insurance Company | B41381 | 5-19-53 | | | | |
| 1 Share New Hampshire Fire Insurance Company | B38996 | 4-15-53 | | | | |
| 10 Shares American Telephone and Tele- graph Company | BK167798 | 10-10-49 | | | | |
| | | | | | \$1,489.26 | |
| | | | | | | 1,445.36 |

| | | | | |
|---|-------------|----------|------------|---|
| 17 Shares Manchester Gas Company | C-611 | 4-27-50 | 33.63 | |
| 5 Shares Standard Oil Company of California | NY/C 553805 | 12- 1-49 | 386.37 | { |
| 1 Share Standard Oil Company of California | NY/C 578551 | 2-16-50 | | |
| 6 Shares Standard Oil Company of California | SF/C 560423 | 2-14-51 | | |
| 1 Share Standard Oil Company of California | SF/C 762300 | 12- 9-54 | 29.53 | |
| Total Common Stock | | | 3,384.15 | |
| TOTAL SECURITIES | | | \$5,384.15 | |

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS
RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

EXHIBIT D — SCHEDULE 7

| | Perpetual Care | Special Care |
|--|--------------------|-------------------|
| <i>Receipts:</i> | | |
| Sale of: | | |
| Lots and Graves | \$8,796.00 | |
| Perpetual Care of Lots | 4,800.00 | |
| Single Graves | 1,590.00 | |
| Perpetual Care Old Lots (Valley Cemetery) .. | 429.00 | |
| Perpetual Care Old Lots (Piscataquog Cemetery) | 380.00 | |
| Perpetual Care Old Lots (Merrill Cemetery) | 165.00 | |
| Perpetual Care Old Lots (Amoskeag Cemetery) | 250.00 | |
| New Trust Funds | | \$5,400.00 |
| Interest: | | |
| Pine Grove Cemetery | | |
| Bonds | 8,300.00 | |
| Savings Banks | 16,769.40 | 2,628.85 |
| Bank Interest: | | |
| Valley Cemetery | 2,561.35 | 554.85 |
| Piscataquog Cemetery | 610.17 | 20.71 |
| Merrill Cemetery | 201.14 | 7.14 |
| Amoskeag Cemetery | 85.35 | 10.64 |
| Stowell Cemetery | 37.40 | |
| Stark Park | | 50.77 |
| Total Receipts | <u>\$44,974.81</u> | <u>\$8,672.96</u> |

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS
RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

EXHIBIT D — SCHEDULE 7 — *Concluded*

| | Perpetual Care | Special Care |
|--|-------------------|-----------------|
| <i>Disbursements:</i> | | |
| Pine Grove Cemetery: | | |
| Perpetual Care | \$16,637.00 | \$2,541.00 |
| Perpetual Care — Single Graves | 1,167.35 | |
| Care of Single Graves | 1,005.87 | |
| Partial Care | 618.44 | |
| Clerical Services | 900.00 | |
| Supplies and Miscellaneous Expense | 250.21 | |
| Box Rent | 25.00 | |
| Surrender of Graves | 30.00 | |
| Valley Cemetery | 1,829.00 | 384.00 |
| Piscataquog Cemetery | 461.80 | 17.00 |
| Merrill Cemetery | 155.00 | 7.00 |
| Amoskeag Cemetery | 66.00 | 11.00 |
| Stowell Cemetery | 25.00 | |
| Stark Park | | 40.00 |
| City Library | | 5.15 |
| Total Disbursements | \$23,170.67 | \$3,005.15 |
| NET INCREASE IN FUNDS | \$21,804.14 | \$5,667.81 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH RECEIPTS

Balance Sheet Accounts:

Taxes: (Exhibit E — Schedule 1)

| | | |
|--------------------------|----------------|----------------------|
| Property Taxes | \$6,429,979.54 | |
| Poll Taxes — City | 68,804.00 | |
| Head Taxes | 214,310.00 | |
| Tax Titles | 53,965.59 | |
| Tax Deeds | 1,031.18 | |
| Cost on Head Taxes | 4,282.50 | |
| | | <hr/> \$6,772,372.81 |

Accounts Receivable:

| | | |
|-------------------------------|------------|------------------|
| Health Department | \$2,038.95 | |
| Highway Department | 62,037.70 | |
| School Department | 88,191.80 | |
| Police Department | 22,319.63 | |
| Recreation and Aviation | 2,987.00 | |
| Parks and Playgrounds | 1,976.16 | |
| Cemeteries | 16.00 | |
| | | <hr/> 179,567.24 |

Water Works:

| | |
|---------------------------|------------|
| Accounts Receivable | 719,614.69 |
|---------------------------|------------|

| | |
|------------------------------|-----------|
| Revenue of Prior Years | 15,380.55 |
|------------------------------|-----------|

| | |
|-----------------------|--------|
| Revenue of 1956 | 224.50 |
|-----------------------|--------|

| | |
|----------------|--------|
| Tailings | 118.57 |
|----------------|--------|

| | |
|----------------------|------------|
| Parking Meters | 126,467.38 |
|----------------------|------------|

| | |
|-------------------------------|--------------|
| Temporary Revenue Loans | 2,400,000.00 |
|-------------------------------|--------------|

Various Funds:

| | |
|---------------------------------|--------------|
| Credit Union | \$190,246.00 |
| U. S. Savings Bonds | 12,658.38 |
| Cafeteria Fund | 32,543.31 |
| Firemen's Retirement Fund | 24,778.65 |
| Teachers' Retirement Fund | 97,729.22 |
| Police Retirement Fund | 11,390.35 |
| Withholding Tax | 452,277.23 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH RECEIPTS—Continued

Balance Sheet Accounts: (Continued)

| | | |
|---|-----------|------------|
| New Hampshire - Vermont Hospitalization Service | 56,858.80 | |
| Central High Athletic Fund | 8,959.56 | |
| West Side High Athletic Fund | 2,580.25 | |
| Public School Musical Instrument Fund | 2,080.46 | |
| David B. Varney Memorial | 6,754.00 | |
| | | <hr/> |
| | | 898,856.21 |

Cemetery Trust Funds:

| | | |
|---------------------------------|------------|----------|
| Perpetual Care | \$1,224.00 | |
| Clerical Service | 900.00 | |
| Safety Deposit Box Rental | 25.00 | |
| Special Funds | 5,540.00 | |
| Miscellaneous | 250.21 | |
| | | <hr/> |
| | | 7,939.21 |

Special Trust Funds:

| | | |
|------------------------|---------|--------|
| Edith Stark Fund | \$40.00 | |
| Nathan P. Hunt | 150.00 | |
| Honor Roll | 160.53 | |
| | | <hr/> |
| | | 350.53 |

| | |
|------------------------------------|-----------------|
| Total Balance Sheet Accounts | \$11,120,891.69 |
|------------------------------------|-----------------|

Estimated Revenue:

State of New Hampshire:

| | | |
|---------------------------------|--------------|------------|
| Interest and Dividend Tax | \$132,196.33 | |
| Weights and Measures | 952.59 | |
| Railroad Tax | 7,188.04 | |
| Savings Bank Tax | 10,165.89 | |
| | | <hr/> |
| | | 150,502.85 |

Other:

| | | |
|---------------------------------------|-------------|-----------|
| Housing Authorities | \$15,811.81 | |
| State Tax Commission — Head Tax | 20,390.00 | |
| Miscellaneous Reimbursement .. | 2,224.67 | |
| | | <hr/> |
| | | 38,426.48 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH RECEIPTS—*Continued*

Estimated Revenue: (Continued)

Licenses:

| | | |
|----------------------------------|------------|-----------|
| Dogs | \$7,711.50 | |
| Amusements | 3,605.33 | |
| Bowling, Billiard and Pool | 331.50 | |
| Milk | 537.00 | |
| Junk | 185.50 | |
| All Others | 11,936.05 | |
| Bicycle | 459.65 | |
| Beano | 730.00 | |
| Garbage | 7.00 | |
| | | 25,503.53 |

Permits:

| | | |
|------------------|--------------|------------|
| Automobile | \$364,181.81 | |
| Marriage | 2,475.00 | |
| Sewers | 5,277.00 | |
| Sunday | 199.00 | |
| | | 372,132.81 |

Certified Copies:

| | |
|---------------------------------|----------|
| Births, Deaths, Marriages | 1,271.00 |
|---------------------------------|----------|

Public Comfort Stations:

| | | |
|-----------------------------|---------|--------|
| Scales and Weighing | \$70.10 | |
| Coin Locks | 218.35 | |
| Telephone Collections | 143.51 | |
| | | 431.96 |

Interest and Cost:

| | | |
|--|-------------|-----------|
| Interest on Taxes | \$10,630.85 | |
| Interest on Redemptions | 1,186.27 | |
| Cost on Taxes | 4,352.85 | |
| Cost on Redemptions | 243.90 | |
| Administration Cost on Real Estate | 41.40 | |
| Interest on Head Taxes | 368.09 | |
| | | 16,823.36 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH RECEIPTS—*Continued*

Estimated Revenue: (Continued)

| | | |
|--|-------------|------------|
| Municipal Court: | | |
| Fines and Forfeits (Schedule 3) | | 16,456.52 |
| School Department: | | |
| Sale of Books, Supplies | \$1,000.19 | |
| Manual Training, etc. | 290.81 | |
| | | 1,291.00 |
| City Library: | | |
| Fines, Miscellaneous Sales | | 4,184.81 |
| Recreation and Aviation: | | |
| Municipal Golf Course | \$26,285.49 | |
| Athletic Field and Airport | 3,705.66 | |
| | | 29,991.15 |
| City Scales (Schedule 4) | | 52.70 |
| Board of Examining Plumbers ... | \$95.00 | |
| Building Department | 32.00 | |
| Board of Adjustment | 595.00 | |
| Parks and Playgrounds | 235.00 | |
| Police Department | 2,722.00 | |
| | | 3,679.00 |
| Cemetery Department: | | |
| Sales of Lots and Graves | \$20,377.96 | |
| Interments | 11,384.00 | |
| Care of Lots and Graves | 475.00 | |
| Miscellaneous | 7,939.64 | |
| | | 40,176.60 |
| Interest and Premiums: | | |
| Interest on Bonds | \$966.00 | |
| Premium on Bonds | 3,933.00 | |
| | | 4,899.00 |
| Miscellaneous | | 27,635.00 |
| Total Cash Credited to Estimated Revenue | | 733,457.77 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH RECEIPTS—*Continued*

Revenue Appropriation:

| | | |
|-----------------------------------|-----------|-------------|
| Auditor | \$90.00 | |
| Planning Board | 3,000.00 | |
| Assessors | 140.00 | |
| Tax Collector | 18.65 | |
| Building | 1,903.20 | |
| Civil Defense | 4,293.23 | |
| Health | 597.06 | |
| Police | 1,574.20 | |
| Fire | 1,337.31 | |
| Highway | 6,237.25 | |
| Public Comfort Station | 53.55 | |
| Resurfacing Special Account | 13,095.21 | |
| Fire Alarm Improvement | 309.52 | |
| Weights and Measures | 2.00 | |
| | | <hr/> |
| | | \$32,651.18 |

Charities:

| | | |
|---------------------------------|------------|-----------|
| Administration and Outside Re- | | |
| lief Refunds | \$9,408.31 | |
| Old Age Assistance | 2,789.53 | |
| Aid to Permanently Disabled ... | 236.25 | |
| | <hr/> | 12,434.09 |

| | | |
|--------------------|----------|--|
| School | 1,256.41 | |
| City Library | 335.73 | |

Recreation and Aviation:

| | | |
|-----------------------------|---------|--------|
| Municipal Golf Course | \$95.20 | |
| Athletic Field | 108.00 | |
| | <hr/> | 203.20 |

| | | |
|---------------------------------------|----------|--|
| Parks and Playgrounds | 2,879.69 | |
| Fire Insurance Public Buildings | 17.03 | |
| | <hr/> | |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH RECEIPTS—*Concluded*

Revenue Appropriation: (Continued)

| | | |
|---|-------------|-----------------|
| Cemeteries: | | |
| From Funds | \$24,925.46 | |
| Others | 3,316.27 | |
| | | 28,241.73 |
| Incidentals | | 2.74 |
| Pensions | | 70.92 |
| Water Department | | 119.03 |
| Total Cash Credits to Revenue Appropriation | | 78,211.75 |
| <i>Transfer from Non-Revenue Cash:</i> | | |
| New Sewers—Rockland Avenue | \$22,106.81 | |
| New Sewers—Webster Street | 15,445.16 | |
| Cemetery Brook—Sewer Project | 23,101.84 | |
| Kimball Street—Highway Project | 16,595.07 | |
| Construction Two Schools, Sidewalks and Sewers | 22,893.02 | |
| Total Cash Transfer | | 100,141.90 |
| Cash in Banks and on Hand January 1, 1955 | | 628,364.95 |
| TOTAL CASH RECEIPTS | | \$12,661,068.06 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS

Balance Sheet Accounts:

| | |
|------------------------------|--------------|
| Accounts Payable | \$259,404.70 |
| Taxes Refunded | 319.86 |
| Reserve for Head Taxes | 217,110.00 |
| Cost on State Head Tax | 4,184.50 |

Taxes Bought by City:

| | |
|------------------|-----------------|
| Tax Titles | \$32,488.07 |
| Tax Deeds | 28.91 |
| | <hr/> 32,516.98 |

| | |
|---------------------------------------|--------------|
| Temporary Revenue Loans | 2,400,000.00 |
| Revenue of 1954 and Prior Years | 20.00 |

Various Funds:

| | |
|--|------------------|
| Credit Union | \$190,246.00 |
| U. S. Savings Bonds | 12,078.75 |
| Police Retirement Fund | 11,390.35 |
| Firemen's Retirement Fund | 24,778.65 |
| Teachers' Retirement Fund | 101,840.44 |
| Withholding Taxes | 452,277.23 |
| New Hampshire-Vermont Hos- pitalization Service | 56,858.80 |
| Central High Athletic Funds .. | 10,242.98 |
| West Side High Athletic Funds | 2,447.14 |
| Cafeteria Fund | 32,189.85 |
| Public Schools Musical Instru- ments | 2,075.01 |
| David Varney Fund | 6,754.00 |
| | <hr/> 903,179.20 |

Cemetery Trust Funds:

| | |
|--------------------------------|----------------|
| Perpetual Care | \$1,224.00 |
| Special Trust Funds | 5,540.00 |
| Clerical Service | 900.00 |
| Safety Deposit Box Rental | 25.00 |
| Miscellaneous | 250.21 |
| | <hr/> 7,939.21 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Balance Sheet Accounts: (Concluded)

| | | |
|---|---------|-----------------------|
| Other Funds: | | |
| Edith Stark Fund | \$40.00 | |
| Nathan P. Hunt | 150.00 | |
| Honor Roll | 160.53 | |
| | | 350.53 |
| Estimated Revenue | | 15,320.66 |
| Parking Meters | | 112,643.70 |
| Tailings | | 300.00 |
| Increase Cash Fund City Clerk | | 100.00 |
| Cash Disbursements Charged to Balance Sheet Accounts | | <u>\$3,953,389.34</u> |

Revenue Appropriations:

General Government

Legislative and Executive:

Mayor

| | | |
|--------------------------|------------|--------------------|
| Salary | \$5,000.00 | |
| Secretary's Salary | 3,283.00 | |
| | | \$8,283.00 |
| Expenses | | 3,492.47 |
| | | <u>\$11,775.47</u> |

Aldermen

| | | |
|----------------|------------|-----------------|
| Salary | \$5,600.00 | |
| Expenses | 276.30 | |
| | | <u>5,876.30</u> |

Financial:

Auditor

| | | |
|------------------------|------------|------------------|
| Salary | \$4,338.00 | |
| Clerks' Salaries | 7,652.20 | |
| Extra Clerks | 51.50 | |
| | | \$12,041.70 |
| Expenses | | 2,348.74 |
| | | <u>14,390.44</u> |

Treasurer

| | | |
|------------------------|------------|------------------|
| Salary | \$4,838.00 | |
| Clerks' Salaries | 8,031.40 | |
| | | \$12,869.40 |
| Expenses | | 2,305.10 |
| | | <u>15,174.50</u> |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriation: (Continued)

General Government (Continued)

Tax Collector

| | | |
|--------------------|------------|-------------|
| Salary | \$4,138.00 | |
| Deputies' Salaries | 12,512.29 | |
| Clerks' Salaries . | 8,120.30 | |
| Extra Clerks | 1,850.65 | |
| | | |
| | | \$26,621.24 |
| Expenses | | 4,792.32 |
| | | <hr/> |
| | | 31,413.56 |

Custodian of Tax Deeded
Property

| | | |
|----------------|----------|--------|
| Salary | \$600.00 | |
| Expenses | 51.44 | |
| | | <hr/> |
| | | 651.44 |

Assessor

| | | |
|--------------------|-------------|-------------|
| Board Members' | | |
| Salaries | \$14,814.00 | |
| Clerks' Salaries . | 9,544.40 | |
| Extra Clerks | 6,007.70 | |
| | | |
| | | \$30,366.10 |
| Expenses | | 3,345.80 |
| | | <hr/> |
| | | 33,711.90 |

Finance Commission

| | | |
|----------------|----------|--------|
| Salaries | \$800.00 | |
| Expenses | 46.26 | |
| | | <hr/> |
| | | 846.26 |

Law — City Solicitor

| | | |
|----------------|------------|----------|
| Salaries | \$2,700.00 | |
| Expenses | 3,402.61 | |
| | | <hr/> |
| | | 6,102.61 |

City Clerk

| | | |
|---------------------|------------|-------------|
| Salary | \$5,378.00 | |
| Clerks' Salaries . | 21,628.90 | |
| | | |
| | | \$27,006.90 |
| Expenses | | 5,683.30 |
| New Equipment | | 1,985.00 |
| | | <hr/> |
| | | 34,675.20 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations: (Continued)

General Government (Continued)

Building Department:

Administration

Superintendent's

Salary \$4,837.56

Inspector's

Salary 12,246.00

Clerks' Salaries . 5,569.20

\$22,652.76

Expenses 5,490.34

28,143.10

Improvements to Public Build-
ings

Salaries \$3,420.63

Expenses 55,571.41

58,992.04

Repairs to Buildings

Salaries \$60,510.17

Expenses 14,717.76

75,227.93

Board of Examining Plumbers:

Expenses 91.14

Election Officials:

Salaries \$5,803.25

Expenses 1,316.14

7,119.39

Board of Registrars:

Board Members'

Salaries \$1,549.99

Clerks' Salaries ... 2,730.00

Extra Clerks 704.00

\$4,983.99

Expenses 2,331.32

7,315.31

Zoning Board of Adjustments:

Salaries \$1,200.00

Expenses 299.16

1,499.16

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations: (Continued)

General Government (Continued)

Planning Board:

| | | |
|----------------|------------|----------|
| Salaries | \$7,683.48 | |
| Expenses | 729.89 | |
| | | 8,413.37 |

Land and Buildings:

| | | |
|----------------|------------|-----------|
| City Hall | | |
| Salaries | \$8,987.80 | |
| Expenses | 3,624.54 | |
| | | 12,612.34 |

Old Court House

| | | |
|----------------|------------|----------|
| Salaries | \$3,362.30 | |
| Expenses | 1,352.64 | |
| | | 4,714.94 |

Public Comfort Station

| | | |
|----------------|-------------|-----------|
| Salaries | \$12,486.81 | |
| Expenses | 1,166.43 | |
| | | 13,653.24 |

Industrial Council:

| | | |
|----------------------|-------------|-----------|
| Agents' Salaries ... | \$10,207.86 | |
| Clerk's Salary | 2,497.94 | |
| | | |
| Expenses | \$12,705.80 | |
| | 3,607.57 | |
| | | 16,313.37 |

Civilian Defense:

| | | |
|----------------|------------|-----------|
| Salaries | \$3,566.95 | |
| Expenses | 11,417.78 | |
| | | 14,984.73 |

Protection of Persons and Property:

Police:

| | | |
|-----------------|--------------|------------|
| Salaries | | |
| Commissioners . | \$350.00 | |
| Chief | 6,327.96 | |
| Deputy Chief .. | 5,377.86 | |
| Captains | 7,554.44 | |
| Others | 459,787.86 | |
| | | |
| | \$479,398.12 | |
| Expenses | 43,984.37 | |
| | | 523,382.49 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations: (Continued)

General Government (Continued)

Municipal Court:

Salaries

| | |
|-------------------------|------------|
| Justice | \$4,600.00 |
| Acting Justice | 240.00 |
| Associate Justice | 2,000.00 |
| Clerk | 2,299.96 |

9,139.96

Probation:

Salaries

| | |
|-------------------|------------|
| Chief Officer .. | \$4,119.84 |
| Associate Officer | 4,119.84 |
| Clerks | 2,307.96 |

\$10,547.64

| | |
|----------------|----------|
| Expenses | 1,508.56 |
|----------------|----------|

12,056.20

Fire:

Salaries

| | |
|-----------------|------------|
| Commissioners . | \$350.00 |
| Chief | 6,327.96 |
| Deputies | 13,464.00 |
| Fire Alarm | |
| Superintendent | 4,223.00 |
| Permanent Men | 742,994.06 |

767,359.02

Signal System

| | |
|---------------------|-----------|
| Improvements | 14,861.52 |
| Expenses .. | 51,068.37 |
| New Equipment | 16,939.60 |

850,228.51

Sealer of Weights and Measures:

| | |
|----------------|------------|
| Salary | \$3,708.00 |
| Expenses | 1,296.02 |

5,004.02

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations: (Continued)

General Government (Continued)

Health and Sanitation:

Health:

Salaries

| | |
|-------------------|-----------|
| Board Members . | \$600.00 |
| Health Officer .. | 5,807.94 |
| School Physicians | 3,399.84 |
| Tuberculosis | |
| Physician ... | 110.00 |
| Nurses | 41,711.79 |
| Inspectors | 19,766.76 |
| Clerks | 4,575.90 |
| Cleaners | 2,032.30 |

\$78,004.53

Expenses 11,822.48

89,827.01

Manchester City Hospital:

| | |
|----------------|-------------|
| Salaries | \$17,797.29 |
| Expenses | 10,727.62 |

28,524.91

Hospitalization 1,600.00

City Physician:

 Salary 2,400.00

Highway:

Administration:

Salaries

| | |
|--------------------|-----------|
| Commissioners .. | \$541.68 |
| Surveyor | 7,186.42 |
| Assistant Surveyor | 5,176.00 |
| Clerks | 16,958.00 |
| Administrative | |
| Miscellaneous . | 40,578.68 |

\$70,440.78

Expenses 10,970.36

Insurance 27,702.74

109,113.88

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations: (Continued)

General Government (Continued)

Highway: — (Continued)

Highway Maintenance:

| | | |
|----------------|-------------|-----------|
| Salaries | \$64,581.96 | |
| Expenses | 622.20 | |
| | | 65,204.16 |

Sewer Maintenance:

| | | |
|----------------|-------------|-----------|
| Salaries | \$30,914.93 | |
| Expenses | 34.00 | |
| | | 30,948.93 |

Refuse Disposal:

| | | |
|----------------|--------------|------------|
| Salaries | \$310,870.20 | |
| Expenses | 25,147.30 | |
| | | 336,017.50 |

Street Cleaning:

| | | |
|----------------|-------------|-----------|
| Salaries | \$36,724.88 | |
| Expenses | 10.50 | |
| | | 36,735.38 |

Construction Materials and

Supplies:

| | | |
|----------------|------------|------------|
| Salaries | \$757.28 | |
| Expenses | 227,978.89 | |
| | | 228,736.17 |

Engineers:

| | | |
|----------------|-------------|-----------|
| Salaries | \$35,774.35 | |
| Expenses | 1,358.39 | |
| | | 37,132.74 |

Gravel Bank:

| | | |
|----------------|----------|--|
| Salaries | 4,275.69 | |
|----------------|----------|--|

Vacation and Sick Leave

89,404.39

New Sewers — Special:

| | | |
|----------------|-----------|--|
| Salaries | 60,422.87 | |
|----------------|-----------|--|

Snow and Ice:

| | | |
|----------------|-------------|-----------|
| Salaries | \$22,398.78 | |
| Expenses | 22,724.66 | |
| | | 45,123.44 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

| CASH DISBURSEMENTS — <i>Continued</i> | | |
|--|-------------|-------------|
| <i>Revenue Appropriations: (Continued)</i> | | |
| General Government (Concluded) | | |
| Highway: — (Continued) | | |
| Traffic Division: | | |
| Salaries | \$16,177.43 | |
| Expenses | 12,105.13 | |
| | <hr/> | 28,282.56 |
| Garage: | | |
| Salaries | \$70,706.68 | |
| Expenses | 116,366.46 | |
| | <hr/> | 187,073.14 |
| Plant and Tools: | | |
| Salaries | \$17,357.09 | |
| Expenses | 2,390.18 | |
| | <hr/> | 19,747.27 |
| Resurfacing: | | |
| Salaries | \$21,801.19 | |
| Expenses | 4,409.52 | |
| | <hr/> | 26,210.71 |
| New Sidewalks: | | |
| Salaries | \$10,850.29 | |
| Expenses | 6,149.57 | |
| | <hr/> | 16,999.86 |
| New Highways — Salaries | | 39,690.21 |
| New Equipment — Expenses | | 45,000.00 |
| Widening Bedford Street: | | |
| Salaries | \$1,020.77 | |
| Expenses | 6,900.00 | |
| | <hr/> | 7,920.77 |
| Street Lighting | | 154,763.47 |
| Charities: | | |
| Administration: | | |
| Salaries | | |
| Commissioner ... | \$4,838.00 | |
| Clerks | 12,321.60 | |
| | <hr/> | \$17,159.60 |
| Expenses | | 1,843.99 |
| | <hr/> | 19,003.59 |
| Outside Relief | | 152,512.35 |
| Old Age Assistance | | 141,760.96 |
| Aid to Permanent Disabled | | 6,551.25 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations: (Continued)

Education:

School Department:

Administration

Salaries

Superintendent
and Assistant \$9,460.00

School Board . 1,350.00

Clerk of Board 900.00

Office Salaries . 9,755.32

Attendance

Officers 11,400.60

\$32,865.92

Expenses 10,171.48

43,037.40

Instructors

Salaries \$1,313,249.74

Expenses 47,319.33

1,360,569.07

Operation of Plant

Salaries \$116,590.24

Expenses 63,260.53

179,850.77

Auxiliary Agencies

Salaries \$4,321.27

Expenses 43,515.36

47,836.63

Fixed Charges

Lease on Corey Building and Miscellaneous 4,338.15

Equipment 5,911.79

Furniture 365.00

Evening School

Salaries

Instruction \$3,903.50

Janitors 553.00

4,456.50

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

| CASH DISBURSEMENTS — <i>Continued</i> | | | |
|--|-------------|-------------|-----------|
| <i>Revenue Appropriations: (Continued)</i> | | | |
| Education: (Continued) | | | |
| Athletic Councils | | | |
| Salaries | | | |
| Central High | \$5,600.00 | | |
| West High | 3,150.00 | | |
| | | | 8,750.00 |
| City Library: | | | |
| Salaries | | | |
| Librarian | \$4,949.99 | | |
| Assistants | 38,405.84 | | |
| Officers and | | | |
| Janitors | 27,769.20 | | |
| | | \$71,125.03 | |
| Expenses | | | |
| Books | \$9,175.96 | | |
| Others | 14,545.40 | | |
| Hosley and | | | |
| Currier Funds ... | 145.78 | | |
| | | 23,867.14 | |
| | | | 94,992.17 |
| Recreation and Aviation: | | | |
| Municipal Golf Course: | | | |
| Salaries | \$22,921.37 | | |
| Expenses | 9,398.43 | | |
| | | | 32,319.80 |
| Athletic Field: | | | |
| Salaries | \$11,649.92 | | |
| Expenses | 4,189.73 | | |
| | | | 15,839.65 |
| Aviation Field: | | | |
| Salaries | \$741.75 | | |
| Expenses | 719.61 | | |
| | | | 1,461.36 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

| CASH DISBURSEMENTS — <i>Continued</i> | | | |
|--|------------|-------------|------------|
| <i>Revenue Appropriations: (Continued)</i> | | | |
| Permanent Improvement to | | | |
| Grenier Field and Golf Course: | | | |
| Salaries | \$928.50 | | |
| Expenses | 13,238.67 | | |
| | | | 14,167.17 |
| Parks and Playgrounds: | | | |
| Salaries | | | |
| Superintendent .. | \$4,646.11 | | |
| Others | 73,757.23 | | |
| Bath Houses | 8,934.21 | | |
| Playgrounds | 4,362.00 | | |
| | | \$91,699.55 | |
| Expenses | 31,194.25 | | |
| | | | 122,893.80 |
| New Equipment | | | 3,522.90 |
| Wolf Park | | | |
| Flood Lighting | | | 6,170.00 |
| Tree Planting on Highway: | | | |
| Salaries | \$105.50 | | |
| Expenses | 2,894.50 | | |
| | | | 3,000.00 |
| Improvements to School Yards: | | | |
| Salaries | \$7,197.07 | | |
| Expenses | 10,211.73 | | |
| | | | 17,408.80 |
| Merrimack Common | | | |
| Parking Area | | | 1,418.53 |
| Livingston Park Improvements: | | | |
| Salaries | \$250.14 | | |
| Expenses | 4,249.86 | | |
| | | | 4,500.00 |
| Stark Park: | | | |
| New Highway | | | |
| Salaries | \$2.50 | | |
| Expenses | 997.50 | | |
| | | | 1,000.00 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*
Revenue Appropriations: (Continued)

| | | |
|--|------------|------------|
| David B. Varney Fund: | | |
| Salaries | \$1,604.49 | |
| Expenses | 458.58 | |
| | <hr/> | 2,063.07 |
| Unclassified Items: | | |
| Pensions | | 184,178.43 |
| Damages and Claims | | 3,540.17 |
| Patriotic Purposes | | 1,326.86 |
| Printing | | 1,082.65 |
| Incidentals | | 7,737.19 |
| Municipal Audit | | 3,000.00 |
| Refunds | | 914.45 |
| Revising Ordinances | | 445.45 |
| Firemen's Pension Fund | | 45,721.64 |
| Police Pension Fund | | 26,935.47 |
| Teachers' Pension Fund | | 79,978.67 |
| Publicity | | 4,740.00 |
| Fire Insurance on Public Buildings | | 16,522.56 |
| Animal Rescue League | | 400.00 |
| Cash Variation | | 120.41 |
| Kalivas Park Memorial | | 1,500.00 |
| Public Service Enterprises: | | |
| Water Works: | | |
| Salaries | | |
| Board Members .. | \$1,600.00 | |
| Superintendent .. | 7,278.00 | |
| Assistant | | |
| Superintendent .. | 5,278.00 | |
| Others | 269,419.60 | |
| Pensions | 22,273.94 | |
| | <hr/> | 305,849.54 |
| Expenses | 477,327.06 | |
| | <hr/> | 783,176.60 |
| Public Scales: | | |
| Salaries | \$3,338.00 | |
| Expenses | 150.67 | |
| | <hr/> | 3,488.67 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS—*Concluded*

Revenue Appropriations: (Concluded)

| | | |
|--|-------------------|------------------------|
| Cemeteries: | | |
| Salaries | \$75,650.42 | |
| Expenses | 14,936.25 | |
| | <u> </u> | 90,586.67 |
| New Fence: | | |
| Salaries | \$499.14 | |
| Expenses | 4,500.86 | |
| | <u> </u> | 5,000.00 |
| Maturing Principal and Interest: | | |
| Principal: | | |
| Serial Bonds | | 528,000.00 |
| Interest: | | |
| Bonds | \$82,102.00 | |
| Temporary Loans | 13,969.67 | |
| | <u> </u> | 96,071.67 |
| Other Governmental Units: | | |
| Hillsborough County Tax | \$556,766.75 | |
| State Per Capita School Tax .. | 15,772.00 | |
| | <u> </u> | 572,538.75 |
| Total Revenue Appropriations | | <u>8,247,371.00</u> |
| Check Returned Insufficient Funds | | \$39.29 |
| Cash on Hand and in Bank December 31, 1955 | | <u>460,268.43</u> |
| TOTAL CASH DISBURSEMENTS | | <u>\$12,661,068.06</u> |

CITY OF MANCHESTER
SUMMARY OF TAX COLLECTIONS
For the Fiscal Year Ended December 31, 1955
EXHIBIT E — SCHEDULE 1

| Year of Levy | TAXES | | Total |
|---|-----------------------|--------------------|-----------------------|
| | Property | Poll | |
| 1949 | \$31.67 | \$28.00 | \$59.67 |
| 1950 | 144.40 | 124.00 | 268.40 |
| 1951 | 167.99 | 192.00 | 359.99 |
| 1952 | 511.37 | 342.00 | 853.37 |
| 1953 | 537.23 | 914.00 | 1,451.23 |
| 1954 | 501,294.89 | 11,032.00 | 512,326.89 |
| 1955 | 5,927,291.99 | 56,172.00 | 5,983,463.99 |
| | <u>\$6,429,979.54</u> | <u>\$68,804.00</u> | <u>\$6,498,783.54</u> |
| <i>State of New Hampshire Head Taxes:</i> | | | |
| Levy of 1953 | | \$390.00 | |
| Levy of 1954 | | 37,415.00 | |
| Levy of 1955 | | 176,505.00 | |
| | | | <u>214,310.00</u> |
| <i>Taxes Redeemed:</i> | | | |
| Tax Titles | | \$53,965.59 | |
| Tax Deeds | | 1,031.18 | |
| | | | <u>54,996.77</u> |
| <i>Interest:</i> | | | |
| On Deferred Taxes | | \$10,630.85 | |
| On Tax Titles Redeemed | | 1,186.27 | |
| | | | <u>11,817.12</u> |
| <i>Cost:</i> | | | |
| On Deferred Taxes | | \$4,352.85 | |
| On Tax Titles Redeemed | | 243.90 | |
| On Head Taxes | | 4,282.50 | |
| | | | <u>8,879.25</u> |
| <i>Other Collections:</i> | | | |
| Administration Cost on Real Estate | | | <u>41.40</u> |
| TOTAL | | | <u>\$6,788,828.08</u> |

CITY OF MANCHESTER

STATEMENT OF CITY CLERK'S RECEIPTS

For the Fiscal Year Ended December 31, 1955

EXHIBIT E — SCHEDULE 2

Licenses:

| | | |
|----------------------------------|--------------|--------------|
| Motor Vehicle | \$364,181.81 | |
| Pool, Billiard and Bowling | 331.50 | |
| Amusement, Sunday, etc. | 4,028.83 | |
| Dog | 7,711.50 | |
| Taxi, Jobs and Teams | 218.50 | |
| Junk Dealers | 185.50 | |
| | <hr/> | \$376,657.64 |

Permits and Services:

| | | |
|-------------------------------------|----------|-----------|
| Writs | \$30.00 | |
| Marriages | 2,475.00 | |
| Corporations and Partnerships | 46.00 | |
| Sewers | 5,277.00 | |
| Assignment of Wages | 4.50 | |
| Mortgages | 4,808.00 | |
| Conditional Sales | 3,955.00 | |
| Bill of Sales | 4.00 | |
| | <hr/> | 16,599.50 |

Discharges:

| | | |
|-------------------------|----------|--------|
| Mortgages | \$646.00 | |
| Conditional Sales | 48.50 | |
| | <hr/> | 694.50 |

Miscellaneous:

| | | |
|---|----------|--|
| Public Comfort Station Certification, etc. | 3,878.51 | |
|---|----------|--|

| | | |
|-------------|-------|--------------|
| TOTAL | <hr/> | \$397,830.15 |
|-------------|-------|--------------|

CITY OF MANCHESTER
 STATEMENT OF MUNICIPAL COURT
 For the Fiscal Year Ended December 31, 1955
 EXHIBIT E — SCHEDULE 3

| | | |
|--|-------------|--------------------|
| Cash on Hand January 1, 1955 | .00 | |
| Cash Receipts | \$36,787.84 | |
| | | <u>\$36,787.84</u> |
| <i>Cash Disbursements:</i> | | |
| State of New Hampshire: | | |
| Vehicle Department | \$12,501.90 | |
| Other Departments | 198.00 | |
| Witness Fees | 1,689.72 | |
| Reading Complaints, Attorney and Other Fees .. | 157.00 | |
| Bail and Other Refunds | 58.80 | |
| Clerical Help | 3,056.75 | |
| Office Supplies and Expense | 1,636.57 | |
| Miscellaneous Expense | 160.08 | |
| Small Claims Fees | 872.50 | |
| | | <u>20,331.32</u> |
| Balance to be Accounted for | | \$16,456.52 |
| Payments to City Treasurer (Exhibit E) | | <u>16,456.52</u> |
| CASH ON HAND DECEMBER 31, 1955 | | .00 |

CITY OF MANCHESTER

STATEMENT OF CITY SCALES RECEIPTS

For the Fiscal Year Ended December 31, 1955

EXHIBIT E — SCHEDULE 4

Receipts:

| | |
|----------------------------------|---------|
| January Through April | \$17.60 |
| May Through September | 18.90 |
| September Through December | 16.20 |
| .. | <hr/> |
| | \$52.70 |

| | |
|--|---------|
| Payments to City Treasurer in 1955 | <hr/> |
| | \$52.70 |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Non-Revenue Accounts

EXHIBIT F

| | | |
|---|--------------|----------------|
| <i>Cash Receipts:</i> | | |
| New Sewer and Highway Construction | \$110,000.00 | |
| School Construction | 430,000.00 | |
| Municipal Improvements | 150,000.00 | |
| | | <hr/> |
| | | \$690,000.00 |
| <i>Other Receipts:</i> | | |
| Construction Elementary Schools | \$18,700.00 | |
| Granite Street Bridge | 33,161.60 | |
| | | <hr/> |
| | | 51,861.60 |
| | | <hr/> |
| | | \$741,861.60 |
| Cash on Hand January 1, 1955 | | 1,015,094.49 |
| | | <hr/> |
| TOTAL CASH RECEIPTS | | \$1,756,956.09 |
| | | <hr/> |

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1955

Non-Revenue Accounts

EXHIBIT F

Cash Disbursements:

Balance Sheet Accounts:

| | |
|------------------------|--------------|
| Accounts Payable | \$150,445.89 |
|------------------------|--------------|

Non-Revenue Appropriations:

Highway:

| | |
|---|-----------|
| Webster Heights — Salaries | 9,554.84 |
| Kimball Street New Highway | 8,404.93 |
| New Sewers Rockland Avenue — Salaries | 13,935.22 |
| Cemetery Brook Sewer Project — Salaries | 8,395.20 |

Schools:

| | |
|--|------------|
| Construction of Elementary Schools | 576,774.01 |
| Construction of Elementary Schools Sidewalks and Highways | 7,106.98 |
| Construction of Elementary Schools Gossler Park | 19,713.53 |
| Remodeling Varney School | |
| Salaries | \$6,556.61 |
| Expenses | 6,406.58 |
| | 12,963.19 |

\$807,293.79

Transfers to Revenue Cash:

| | | |
|--|-------------|------------|
| New Sewers — Rockland Avenue | \$22,106.81 | |
| Cemetery Brook Sewer Project | 23,101.84 | |
| Kimball Street New Highway | 16,595.07 | |
| Webster Heights Sewer Project | 15,445.16 | |
| Construction Two Schools Sidewalks and Highways | 22,893.02 | |
| | | 100,141.90 |

| | |
|--|-----------------------|
| Total Cash Disbursements Including Transfers | \$907,435.69 |
| Cash on Hand and in Banks December 31, 1955 | 849,520.40 |
| TOTAL CASH | \$1,756,956.09 |

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

| Title of Appropriation | Balances From 1954 | Appropriations Current Year | Cash Receipts and Transfers | Total Amount Available |
|--|-----------------------|-----------------------------------|--------------------------------------|------------------------------|
| <i>General Government:</i> | | | | |
| Mayor | | \$11,000.00 | \$1,000.00 | \$12,000.00 |
| Aldermen | | 5,900.00 | | 5,900.00 |
| Auditor | | 15,300.00 | 90.00 | 15,390.00 |
| Treasurer | | 15,300.00 | | 15,300.00 |
| Tax Collector | | 31,600.00 | 18.65 | 31,618.65 |
| Custodian of Tax Deeded Property .. | | 700.00 | | 700.00 |
| Assessors | | 34,000.00 | 140.00 | 34,140.00 |
| Finance Commission | | 1,200.00 | | 1,200.00 |
| Law (Solicitor) | | 6,000.00 | 300.00 | 6,300.00 |
| City Clerk | | 32,200.00 | 650.00 | 32,850.00 |
| City Clerk — New Equipment | \$2,000.00 | | | 2,000.00 |
| Building Department | | 103,000.00 | 1,903.20 | 104,903.20 |
| Permanent Improvement to Public Building | 34,046.49 | 35,000.00 | | 69,046.49 |
| Board of Examining Plumbers | | 100.00 | | 100.00 |
| Elections | | 10,000.00 | | 10,000.00 |
| Board of Registrars | | 7,600.00 | | 7,600.00 |
| Zoning Board of Adjustment | | 1,500.00 | | 1,500.00 |
| Planning Board | | 7,800.00 | 3,000.00 | 10,800.00 |
| City Hall | | 13,300.00 | | 13,300.00 |
| Old Court House | | 4,700.00 | | 4,700.00 |
| Public Comfort Stations | | 14,100.00 | 53.55 | 14,153.55 |
| Industrial Council | | 20,000.00 | | 20,000.00 |
| Civil Defense | | 20,000.00 | 4,293.23 | 24,293.23 |
| <i>Protection of Persons and Property:</i> | | | | |
| Police Department | | 520,200.00 | 23,509.58 | 543,709.58 |
| Municipal Court | | 9,650.00 | | 9,650.00 |
| Probation Department | | 12,200.00 | | 12,200.00 |
| Fire Department | | 823,000.00 | 1,337.31 | 824,337.31 |
| Fire Department — New Equipment .. | | 17,000.00 | | 17,000.00 |
| Sealer of Weights and Measures | | 5,300.00 | 2.00 | 5,302.00 |
| Fire Department Signal System Im- provement | | 15,000.00 | 309.52 | 15,309.52 |
| <i>Health and Sanitation:</i> | | | | |
| Health Department | | 130,000.00 | 597.06 | 130,597.06 |
| Hospitalization | | 1,600.00 | | 1,600.00 |
| City Physician | | 2,800.00 | | 2,800.00 |

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1955

Accounts

G

| Cash Expenditures | | | Liabilities Accrued December 31, 1955 | Total Charges | Unexpended Over- expended* | Carried to 1956 |
|-------------------|------------|----------|--|------------------|----------------------------------|--------------------|
| Payroll | Bills | Transfer | | | | |
| \$8,283.00 | \$3,492.47 | | \$111.33 | \$11,886.80 | \$113.20 | |
| 5,600.00 | 276.30 | | 9.60 | 5,885.90 | 14.10 | |
| 12,041.70 | 2,348.74 | | 711.96 | 15,102.40 | 287.60 | |
| 12,869.40 | 2,305.10 | | 106.49 | 15,280.99 | 19.01 | |
| 26,621.24 | 4,792.32 | | 105.69 | 31,519.25 | 99.40 | |
| 600.00 | 51.44 | | 30.98 | 682.42 | 17.58 | |
| 30,366.10 | 3,345.80 | | 426.55 | 34,138.45 | 1.55 | |
| 800.00 | 46.26 | | 9.00 | 855.26 | 344.74 | |
| 2,700.00 | 3,402.61 | | 166.50 | 6,269.11 | 30.89 | |
| 27,006.90 | 5,683.30 | | 64.94 | 32,755.14 | 94.86 | |
| | 1,985.00 | | | 1,985.00 | 15.00 | |
| 83,162.93 | 20,208.10 | | 1,473.70 | 104,844.73 | 58.47 | |
| 3,420.63 | 55,571.41 | | 2,251.66 | 61,243.70 | 7,802.79 | |
| | 91.14 | | 5.88 | 97.02 | 2.98 | |
| 5,803.25 | 1,316.14 | | | 7,119.39 | 2,880.61 | |
| 4,983.99 | 2,331.32 | | 43.00 | 7,358.31 | 241.69 | |
| 1,200.00 | 299.16 | | | 1,499.16 | .84 | |
| 7,683.48 | 729.89 | | 27.44 | 8,440.81 | 2,359.19 | |
| 8,987.80 | 3,624.54 | | 36.38 | 12,648.72 | 651.28 | |
| 3,362.30 | 1,352.64 | | 298.23 | 5,013.17 | 313.17* | |
| 12,486.81 | 1,166.43 | | 59.35 | 13,712.59 | 440.96 | |
| 12,705.80 | 3,607.57 | | 347.44 | 16,660.81 | 3,339.19 | |
| 3,566.95 | 11,417.78 | | 1,948.63 | 16,933.36 | 6,418.37 | \$941.50 |
| 479,398.12 | 43,984.37 | | 12,318.67 | 535,701.16 | 8,008.42 | |
| 9,139.96 | | | | 9,139.96 | 510.04 | |
| 10,547.64 | 1,508.56 | | 142.77 | 12,198.97 | 1.03 | |
| 767,359.02 | 51,068.37 | | 5,900.72 | 824,328.11 | 9.20 | |
| | 16,939.60 | | | 16,939.60 | 60.40 | |
| 3,708.00 | 1,296.02 | | 92.04 | 5,096.06 | 205.94 | |
| | 14,861.52 | | 448.00 | 15,309.52 | | |
| 95,801.82 | 22,550.10 | | 3,308.45 | 121,660.37 | 8,936.69 | |
| | 1,600.00 | | | 1,600.00 | | |
| 2,400.00 | | | 400.00 | 2,800.00 | | |

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

| Title of Appropriation | Balances From 1954 | Appropriations Current Year | Cash Receipts and Transfers | Total Amount Available |
|--|-----------------------|-----------------------------------|--------------------------------------|------------------------------|
| <i>Highways:</i> | | | | |
| Highway Department | 5,904.50 | 921,600.00 | 402,180.38 | 1,329,684.88 |
| Widening Bedford Street | 11,625.00 | | | 11,625.00 |
| Gold and South Willow Streets | | | 6,000.00 | 6,000.00 |
| New Sewers — City | 11,021.67 | 105,000.00 | 17,500.00 | 133,521.67 |
| New Sidewalks — City | 6,334.88 | 10,000.00 | 12,426.44 | 28,761.32 |
| New Highways — City | 12,587.26 | 100,000.00 | | 112,587.26 |
| Highway Resurfacing | | 100,000.00 | 13,095.21 | 113,095.21 |
| New Equipment | | 45,000.00 | | 45,000.00 |
| Street Lighting | | 170,000.00 | 6,758.00 | 176,758.00 |
| <i>Charities:</i> | | | | |
| Administrative and Outside Relief .. | | 175,500.00 | 14,408.31 | 189,908.31 |
| Old Age Assistance | | 175,000.00 | 2,789.53 | 177,789.53 |
| Permanent Disabled | | 8,500.00 | 236.25 | 8,736.25 |
| <i>Education:</i> | | | | |
| School Department | | 1,627,000.00 | 28,967.37 | 1,655,967.37 |
| School Department | | | | |
| New Furniture | | 20,000.00 | | 20,000.00 |
| Machinery and Equipment | | 10,000.00 | | 10,000.00 |
| City Library | 522.83 | 97,500.00 | 335.73 | 98,358.56 |
| <i>Recreation and Aviation:</i> | | | | |
| Parks and Playgrounds | | 122,000.00 | 5,555.85 | 127,555.85 |
| Wolf Park — Flood Lighting | | 6,500.00 | | 6,500.00 |
| Parks and Playgrounds — New Equip- ment | | 5,000.00 | | 5,000.00 |
| Improvements to Grenier Field and Golf Course | | 15,000.00 | | 15,000.00 |
| Golf Course, Athletic Field and Air- port | | 50,600.00 | 203.20 | 50,803.20 |
| <i>Recreation and Aviation:</i> | | | | |
| Improvements to School Yards | 2,408.80 | 15,000.00 | | 17,408.80 |
| Merrimack Common Parks and Play- grounds | 6,043.43 | | | 6,043.43 |
| Tree Planting on Highway | | 3,000.00 | | 3,000.00 |
| Livingston Park Improvements | | 4,500.00 | | 4,500.00 |
| Stark Park New Highway | | 1,000.00 | | 1,000.00 |

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1955

Accounts

G—Continued

| Cash Expenditures | | | Liabilities Accrued December 31, 1955 | Total Charges | Unexpended Over- expended* | Carried to 1956 |
|-------------------|------------|------------|--|------------------|----------------------------------|--------------------|
| Payroll | Bills | Transfer | | | | |
| 770,384.44 | 447,410.81 | \$1,358.50 | 108,647.63 | 1,327,801.38 | 503.50 | 1,380.00 |
| 1,020.77 | 6,900.00 | 2,712.98 | | 10,633.75 | | 991.25 |
| | | | | | | 6,000.00 |
| 60,422.87 | | 73,098.80 | | 133,521.67 | | |
| 10,850.29 | 6,149.57 | 10,074.37 | | 27,074.23 | | 1,687.09 |
| 39,690.21 | | 62,997.54 | | 102,687.75 | | 9,899.51 |
| 21,801.19 | 4,409.52 | 86,884.50 | | 113,095.21 | | |
| | 45,000.00 | | | 45,000.00 | | |
| | 154,763.47 | | 14,274.61 | 169,038.08 | 7,719.92 | |
| 17,159.60 | 154,356.34 | | 16,077.48 | 187,593.42 | 2,314.89 | |
| | 141,760.96 | | 30,404.23 | 172,165.19 | 5,624.34 | |
| | 6,551.25 | | 1,550.79 | 8,102.04 | 634.21 | |
| 1,480,233.67 | 168,604.85 | | 16,331.55 | 1,665,170.07 | 9,202.70* | |
| | 365.00 | 11,834.80 | 7,800.20 | 20,000.00 | | |
| | 5,911.79 | 2,870.71 | 1,217.50 | 10,000.00 | | |
| 71,125.03 | 23,867.14 | | 2,596.42 | 97,588.59 | 77.62 | 692.35 |
| 93,304.04 | 31,652.83 | | 2,597.92 | 127,554.79 | 1.06 | |
| | 6,170.00 | | 279.67 | 6,449.67 | 50.33 | |
| | 3,522.90 | 700.00 | 730.66 | 4,953.56 | 46.44 | |
| 928.50 | 13,238.67 | | 662.83 | 14,830.00 | 170.00 | |
| 35,313.04 | 14,307.77 | | 1,164.99 | 50,785.80 | 17.40 | |
| 7,197.07 | 10,211.73 | | | 17,408.80 | | |
| | 1,418.53 | | | 1,418.53 | | 4,624.90 |
| 105.50 | 2,894.50 | | | 3,000.00 | | |
| 250.14 | 4,249.86 | | | 4,500.00 | | |
| 2.50 | 997.50 | | | 1,000.00 | | |

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

| Title of Appropriation | Balances From 1954 | Appropriations Current Year | Cash Receipts and Transfers | Total Amount Available |
|---|-----------------------|-----------------------------------|--------------------------------------|------------------------------|
| <i>Unclassified:</i> | | | | |
| Charter Revision Commission | 1,926.58 | | | 1,926.58 |
| Pensions | | 185,000.00 | 1,070.92 | 186,070.92 |
| Damages and Claims | | 4,000.00 | | 4,000.00 |
| Printing | | 2,500.00 | | 2,500.00 |
| Patriotic Purposes | | 1,800.00 | | 1,800.00 |
| Incidentals | | 10,000.00 | 2.74 | 10,002.74 |
| Municipal Audit | | 3,000.00 | | 3,000.00 |
| Cash Variations | | 200.00 | | 200.00 |
| Reserve for Discounts | | 29,000.00 | 6,414.44 | 35,414.44 |
| Reserve for Abatements | | 23,000.00 | | 23,000.00 |
| Refunds | | 800.00 | 200.00 | 1,000.00 |
| Fire Insurance on Public Buildings .. | | 18,000.00 | 17.03 | 18,017.03 |
| Teachers' State Pension Fund | | 87,000.00 | 2,500.00 | 89,500.00 |
| Police State Pension Fund | | 28,000.00 | | 28,000.00 |
| Firemen's State Pension Fund | | 46,500.00 | | 46,500.00 |
| Publicity Funds | | 5,000.00 | 300.00 | 5,300.00 |
| Kalivas Park Memorial | 1,500.00 | | | 1,500.00 |
| Contingency Fund | | 100,000.00 | | 100,000.00 |
| Animal Rescue League | | 400.00 | | 400.00 |
| Pensions and Social Security Legisla- ture | | | 250.00 | 250.00 |
| <i>Public Service Enterprises:</i> | | | | |
| Water Department | 101,211.01 | | 719,733.72 | 820,944.73 |
| Public Scales | | 3,550.00 | | 3,550.00 |
| <i>Cemeteries:</i> | | | | |
| Pine Grove, Valley and Others | | 69,900.00 | 28,241.73 | 98,141.73 |
| Fence Appropriation | | 5,000.00 | | 5,000.00 |
| <i>Interest and Maturing Debt:</i> | | | | |
| Interest on Temporary Loans | | 15,000.00 | | 15,000.00 |
| Interest on General Loans | | 82,102.00 | | 82,102.00 |
| Maturing Debt | | 528,000.00 | | 528,000.00 |
| <i>Other Governmental Units:</i> | | | | |
| Hillsborough County Tax | | 556,766.75 | | 556,766.75 |
| Per Capita School Tax | | 15,772.00 | | 15,772.00 |
| GRAND TOTALS | \$197,132.45 | \$7,535,040.75 | \$1,306,390.95 | \$9,038,564.15 |

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1955

Accounts

G — Concluded

| Cash Expenditures Payroll | Bills | Transfer | Liabilities Accrued December 31, 1955 | Total Charges | Unexpended Over- expended* | Carried to 1956 |
|------------------------------|----------------|--------------|--|------------------|----------------------------------|--------------------|
| | 445.45 | | | 445.45 | 1,481.13 | |
| 184,178.43 | | | 1,525.88 | 185,704.31 | 366.61 | |
| | 3,540.17 | | 347.55 | 3,887.72 | 112.28 | |
| | 1,082.65 | | 21.00 | 1,103.65 | 346.35 | 1,050.00 |
| | 1,326.86 | | | 1,326.86 | 473.14 | |
| | 7,737.19 | | 442.60 | 8,179.79 | 1,822.95 | |
| | 3,000.00 | | | 3,000.00 | | |
| | 120.41 | | | 120.41 | 79.59 | |
| | 35,414.44 | | | 35,414.44 | | |
| | 22,999.83 | | | 22,999.83 | .17 | |
| | 914.45 | | 18.75 | 933.20 | 66.80 | |
| | 16,522.56 | | | 16,522.56 | 1,494.47 | |
| | 79,978.67 | | 9,473.55 | 89,452.22 | 47.78 | |
| | 26,935.47 | | | 26,935.47 | 1,064.53 | |
| | 45,721.64 | | | 45,721.64 | 778.36 | |
| | 4,740.00 | | 450.00 | 5,190.00 | 110.00 | |
| | 1,500.00 | | | 1,500.00 | | |
| | | 60,872.44 | | 60,872.44 | 39,127.56 | |
| | 400.00 | | | 400.00 | | |
| | | | | | | 250.00 |
| 305,849.54 | 477,327.06 | | 34,109.93 | 817,286.53 | | 3,658.20 |
| 3,338.00 | 150.67 | | 31.55 | 3,520.22 | 29.78 | |
| 75,650.42 | 14,936.25 | | 6,313.34 | 96,900.01 | | 1,241.72 |
| 499.14 | 4,500.86 | | | 5,000.00 | | |
| | 13,969.67 | | | 13,969.67 | 1,030.33 | |
| | 82,102.00 | | | 82,102.00 | | |
| | 528,000.00 | | | 528,000.00 | | |
| | 556,766.75 | | | 556,766.75 | | |
| | 15,772.00 | | | 15,772.00 | | |
| \$4,821,911.23 | \$3,425,459.77 | \$371,818.91 | \$287,916.03 | \$8,907,105.94 | \$99,041.69 | \$32,416.52 |

CITY OF MANCHESTER
STATEMENT OF CHARITIES DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1955

EXHIBIT G — SCHEDULE 1

Administrative Salaries:

| | | |
|--------------------------------|------------|-------------|
| Commissioner | \$4,838.00 | |
| Clerks and Investigators | 12,321.60 | |
| | | \$17,159.60 |

Expenditures:

| | | |
|---|--------------|--------------|
| Administration Bills | | 2,108.76 |
| Outside Relief: | | |
| Provisions | \$43,876.01 | |
| Milk | 1,968.68 | |
| Fuel | 4,135.84 | |
| Clothing | 1,222.75 | |
| Board, Care and Personal Aid | 34,859.68 | |
| Rents | 18,381.98 | |
| Professional Services | 5,062.75 | |
| Medicine | 7,674.18 | |
| Hospitals | 44,383.64 | |
| Burials | 2,237.00 | |
| Electricity | 1,171.14 | |
| Gas | 555.50 | |
| Out of Town Aid | 107.60 | |
| Miscellaneous | 645.16 | |
| Aid to Permanent and Totally Disabled | 693.15 | |
| | \$166,975.06 | |
| Add Increase in Accrual | 1,350.00 | |
| | | 168,325.06 |
| TOTAL (EXHIBIT G) | | \$187,593.42 |

The department received the following cash reimbursements and refunds not reflected in the above:

| | |
|--------------------------|-------------|
| Refunds | \$3,411.44 |
| Old Age Assistance | 6,723.48 |
| | \$10,134.92 |

CITY OF MANCHESTER
STATEMENT OF CEMETERY DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1955

EXHIBIT G — SCHEDULE 2

| | |
|--------------------------|-------------|
| Payrolls — Regular | \$77,247.37 |
|--------------------------|-------------|

Other Expenses: (Cash and Accrual)

| | | |
|---|-----------|-------------|
| Fuel Oil | \$583.58 | |
| Cement | 317.82 | |
| Gasoline and Oil | 923.77 | |
| Cement Containers | 2,259.10 | |
| Dressing and Fertilizer | 1,739.33 | |
| Coal | 1,390.00 | |
| Auto — Truck Expense | 1,030.15 | |
| Hardware and Tools | 1,702.53 | |
| Office Expenses | 735.78 | |
| Repairs — Buildings, Equipment, etc. | 497.33 | |
| Roads | 4,199.35 | |
| Miscellaneous | 953.63 | |
| Equipment | 3,320.27 | |
| | 19,652.64 | |
| | | \$96,900.01 |

Fence Repairs:

| | | |
|----------------|------------|--|
| Payroll | \$726.00 | |
| Expenses | 4,274.00 | |
| | \$5,000.00 | |

CITY OF MANCHESTER
STATEMENT OF POLICE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1955

EXHIBIT G — SCHEDULE 3

Salaries:

| | | |
|---------------------------------|------------|--------------|
| Chief | \$6,327.96 | |
| Captains and Deputy Chief | 12,932.30 | |
| Clerk and Patrolmen | 459,787.86 | |
| Commissioners | 350.00 | |
| | | \$479,398.12 |

Expenses: (Cash and Accrual)

| | | |
|----------------------------------|-------------|-----------|
| Auto Supplies and Expenses | \$10,306.63 | |
| Electricity | 1,200.89 | |
| Feeding Prisoners | 144.15 | |
| Fuel | 3,060.35 | |
| Garage Rent | 1,200.00 | |
| Gasoline | 7,532.38 | |
| Illuminating Gas | 86.37 | |
| Insurance | 2,048.77 | |
| Miscellaneous | 4,240.21 | |
| Office Supplies | 3,827.53 | |
| Photographic Supplies | 220.75 | |
| Radio Maintenance | 433.69 | |
| Signal System | 628.87 | |
| Telephone | 2,990.49 | |
| Teletypewriter | 701.44 | |
| Towel and Laundry | 445.02 | |
| Uniform Allowance | 10,575.00 | |
| Autos | 6,660.50 | |
| | | 56,303.04 |

TOTAL EXPENDITURES (EXHIBIT G) \$535,701.16

CITY OF MANCHESTER
STATEMENT OF FIRE DEPARTMENT
EXPENDITURES

For the Fiscal Year Ended December 31, 1955

EXHIBIT G — SCHEDULE 4

Salaries:

| | | |
|---------------------------------|------------|--------------|
| Chief | \$6,327.96 | |
| Deputies | 13,464.00 | |
| Fire Alarm Superintendent | 4,223.00 | |
| Firemen | 742,994.06 | |
| Commissioners | 350.00 | |
| | | <hr/> |
| | | \$767,359.02 |

Expenses: (Cash and Accrual)

| | | |
|--------------------------------------|------------|-----------|
| Apparatus Maintenance | \$6,782.99 | |
| Company Supplies | 3,172.89 | |
| Fire Alarm Maintenance | 3,451.63 | |
| Gas, Electricity and Telephone | 6,176.34 | |
| Heating | 10,683.32 | |
| Hose Maintenance | 1,921.51 | |
| Insurance | 2,438.69 | |
| Laundry, Furniture and Bedding | 957.74 | |
| Medical and First Aid | 1,016.67 | |
| Oil, Gasoline and Kerosene | 2,860.88 | |
| Office Supplies | 312.19 | |
| Paint Shop | 201.42 | |
| Printing and Stationery | 908.61 | |
| Personnel | 601.17 | |
| Miscellaneous | 2,285.82 | |
| Transportation | 952 | |
| Travel | 602.57 | |
| Uniform Allowance | 11,280.00 | |
| Injuries and Disability | 1,305.13 | |
| | | <hr/> |
| | | 56,969.09 |

| | | | |
|--------------------------|--|-------|--------------|
| TOTAL EXPENDITURES | | <hr/> | \$824,328.11 |
|--------------------------|--|-------|--------------|

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Non-Revenue
EXHIBIT

| | Balances From 1954 | Current Appropri- ations | Cash Receipts and Other Credits | Total Amount Available |
|---|-----------------------|--------------------------------|--|------------------------------|
| <i>Highway:</i> | | | | |
| New Sewers — Rockland Avenue | \$26,042.03 | \$10,000.00 | | \$36,042.03 |
| Cemetery Brook Sewer Project | | 50,000.00 | | 50,000.00 |
| Permanent Improvement to Bridges . | 9,489.09 | | \$163,913.82 | 173,402.91 |
| Granite Street Bridge | 117,092.18 | | 33,161 60 | 150,253.78 |
| Second Street Bridge | 13,660.04 | | | 13,660.04 |
| Webster Heights Sewer Project | | 25,000.00 | | 25,000.00 |
| Kimball Street New Highway Project | | 25,000.00 | | 25,000.00 |
| <i>School:</i> | | | | |
| Construction of Two Elementary Schools | 655,000.50 | | 49,101.57 | 704,102.07 |
| Remodeling Varney School | 43,364.76 | | | 43,364.76 |
| Construction of Sidewalks and High- ways at Elementary Schools | | 30,000.00 | | 30,000.00 |
| Construction of Elementary School — Gossler Park | | 400,000.00 | | 400,000.00 |
| Parking Lot Project | | 150,000.00 | | 150,000.00 |
| GRAND TOTALS | \$864,648.60 | \$690,000.00 | \$246,176.99 | \$1,800,825.59 |

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1955

Accounts

H

| Cash Expenditures | | Transfers and Other Debits | Liabilities Accrued December 31, 1955 | Total Charges | Balances Carried to 1956 |
|-------------------|--------------|----------------------------------|--|------------------|--------------------------------|
| Payroll | Bills | | | | |
| \$13,935.22 | | \$22,106.81 | | \$36,042.03 | |
| 8,395.20 | | 23,101.84 | \$1,265.24 | 32,762.28 | \$17,237.72 |
| | | 150,253.78 | | 150,253.78 | 173,402.91 |
| | | 13,660.04 | | 13,660.04 | |
| 9,554.84 | | 15,445.16 | | 25,000.00 | |
| 8,404.93 | | 16,595.07 | | 25,000.00 | |
| | \$576,774.01 | | 6,184.50 | 582,958.51 | 121,143.56 |
| 6,556.61 | 6,406.58 | 30,401.57 | | 43,364.76 | |
| 7,106.98 | | 22,893.02 | | 30,000.00 | |
| | 19,713.53 | | 7,908.93 | 27,622.46 | 372,377.54 |
| | | | | | 150,000.00 |
| \$53,953.78 | \$602,894.12 | \$294,457.29 | \$15,358.67 | \$966,663.86 | \$834,161.73 |

CITY OF

STATEMENT OF APPROPRIATIONS —

For the Fiscal Year

Revenue

EXHIBIT

| | Balances Carried From 1954 | Departmental Appropri- ations | Cash and Other Credits | Transfer From Bond Issue |
|---|----------------------------------|-------------------------------------|------------------------------|--------------------------------|
| Administration | \$5,904.50 | \$27,800.00 | | \$6,420.31 |
| Highway Maintenance | | 120,000.00 | \$16,847.92 | |
| Sewer Maintenance | | 50,000.00 | 9,247.36 | |
| Refuse Disposal | | 451,600.00 | 9.90 | |
| Street Cleaning | | 50,000.00 | | |
| Engineering Department | | 25,000.00 | | 4,054.96 |
| Vacation and Holidays | | 70,000.00 | | |
| Sick Leave | | 35,000.00 | | |
| Gravel Bank | | | | 3,236.40 |
| Construction Material and Supplies | | | 1,127.26 | 52,182.35 |
| Snow and Ice | | 92,200.00 | 619.32 | 826.50 |
| Garage | | | 6,042.25 | 30,256.99 |
| Insurance | | | | 3,164.39 |
| Plant and Tools | | | | |
| Traffic Division | | | 31,017.78 | |
| | <u>\$5,904.50</u> | <u>\$921,600.00</u> | <u>\$64,911.79</u> | <u>\$100,141.90</u> |

Carried to 1956

UNEXPENDED BALANCE

| | Balances Carried From 1954 | Depart- mental Appropri- ations |
|---------------------------|----------------------------------|--|
| New Sidewalks | \$6,334.88 | \$10,000.00 |
| New Sewers | 11,021.67 | 122,500.00 |
| New Equipment | | 45,000.00 |
| New Highway | 12,587.26 | 100,000.00 |
| Resurfacing Highway | | 100,000.00 |
| | <u>\$29,943.81</u> | <u>\$377,500.00</u> |

SPECIAL APPROPRIATION

| | | |
|-------------------------------------|--------------------|--|
| Widening Bedford Street | \$11,625.00 | |
| Gold and South Willow Streets | | |
| | <u>\$11,625.00</u> | |

MANCHESTER

HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1955

Accounts

I

| Inter Departmental Transfers | Total Credits | Expenditures Payrolls | Bills | Inter Departmental Transfers | Total Charges | Departmental Appropriations Unexpended Over- expended* |
|------------------------------------|-----------------------|--------------------------|---------------------|------------------------------------|-----------------------|--|
| \$56,272.26 | \$96,397.07 | \$71,978.97 | \$13,438.23 | \$5,914.79 | \$91,331.99 | \$5,065.08 |
| | 136,847.92 | 66,073.28 | 27,922.20 | 67,931.99 | 161,927.47 | 25,079.55* |
| | 59,247.36 | 31,884.01 | 34.00 | 19,661.60 | 51,579.61 | 7,667.75 |
| 78.82 | 451,688.72 | 317,796.84 | 27,792.04 | 92,037.81 | 437,626.69 | 14,062.03 |
| | 50,000.00 | 36,952.27 | 10.50 | 12,503.94 | 49,466.71 | 533.29 |
| 11,076.06 | 40,131.02 | 36,458.53 | 1,492.13 | 2,388.20 | 40,338.86 | 207.84* |
| | 70,000.00 | 65,120.34 | | 4,721.22 | 69,841.56 | 158.44 |
| | 35,000.00 | 27,891.59 | | 2,022.15 | 29,913.74 | 5,086.26 |
| 12,812.10 | 16,048.50 | 4,338.16 | | 8,616.91 | 12,955.07 | 3,093.43 |
| 181,090.38 | 234,399.99 | 757.28 | 239,001.30 | 600.72 | 240,359.30 | 5,959.31* |
| 881.70 | 94,527.52 | 23,373.43 | 30,145.75 | 12,616.14 | 66,135.32 | 28,392.20 |
| 194,127.81 | 230,427.05 | 72,373.23 | 146,325.58 | 15,384.79 | 234,083.60 | 3,656.55* |
| 34,234.76 | 37,399.15 | | 35,174.55 | | 35,174.55 | 2,224.60 |
| 216.96 | 216.96 | 17,606.95 | 2,769.90 | 5,204.24 | 25,581.09 | 25,364.13* |
| 50.00 | 31,067.78 | 16,424.96 | 13,306.86 | 5,468.16 | 35,199.98 | 4,132.20* |
| <u>\$490,840.85</u> | <u>\$1,583,399.04</u> | <u>\$789,029.84</u> | <u>\$537,413.04</u> | <u>\$255,072.66</u> | <u>\$1,581,515.54</u> | <u>\$1,883.50</u> |
| | | | | | | 1,380.00 |
| | | | | | | <u>\$503.50</u> |

REVENUE ACCOUNTS

| Cash and Other Credits | Total Credits | Expenditures Payrolls | Bills | Inter Departmental Transfers | Total Charges | Carried to 1956 |
|------------------------------|---------------------|--------------------------|--------------------|------------------------------------|---------------------|--------------------|
| \$12,426.44 | \$28,761.32 | \$10,850.29 | \$6,149.57 | \$10,074.37 | \$27,074.23 | \$1,687.09 |
| | 133,521.67 | 60,422.87 | | 73,098.80 | 133,521.67 | |
| | 45,000.00 | | 45,000.00 | | 45,000.00 | |
| | 112,587.26 | 39,690.21 | | 62,997.54 | 102,687.75 | 9,899.51 |
| 13,095.21 | 113,095.21 | 21,801.19 | 4,409.52 | 86,884.50 | 113,095.21 | |
| <u>\$25,521.65</u> | <u>\$432,965.46</u> | <u>\$132,764.56</u> | <u>\$55,559.09</u> | <u>\$233,055.21</u> | <u>\$421,378.86</u> | <u>\$11,586.60</u> |
| | | | | | | |
| | \$11,625.00 | \$1,020.77 | \$6,900.00 | \$2,712.98 | \$10,633.75 | \$991.25 |
| \$6,000.00 | 6,000.00 | | | | | 6,000.00 |
| <u>\$6,000.00</u> | <u>\$17,625.00</u> | <u>\$1,020.77</u> | <u>\$6,900.00</u> | <u>\$2,712.98</u> | <u>\$10,633.75</u> | <u>\$6,991.25</u> |

CITY OF

STATEMENT OF APPROPRIATIONS---

For the Fiscal Year

Non-Revenue

EXHIBIT

| | Balances From 1954 | Current Appropri- ations | Cash Receipts and Transfers | Inter- Departmental Transfers |
|---------------------------------------|-----------------------|--------------------------------|--------------------------------------|-------------------------------------|
| Permanent Improvements to Bridges ... | \$9,489.09 | | | \$163,913.82 |
| Rockland Avenue Sewer Project | 26,042.03 | \$10,000.00 | | |
| Cemetery Brook Sewer Project | | 50,000.00 | | |
| Granite Street Bridge | 117,092.18 | | \$33,161.60 | |
| Second Street Bridge | 13,660.04 | | | |
| Webster Heights Sewer | | 25,000.00 | | |
| Kimball Street New Highway | | 25,000.00 | | |
| Construction Two Schools | | | | |
| Sidewalks and Sewers | | 30,000.00 | | |
| TOTALS | \$166,283.34 | \$140,000.00 | \$33,161.60 | \$163,913.82 |

MANCHESTER

HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1955

Accounts

J

| Total Credits | Expenditures | | Transfers to Revenue Accounts | Total Charges | Balances to 1956 |
|------------------|--------------|-------------------------------------|-------------------------------------|------------------|---------------------|
| | Payroll | Inter- Departmental Transfers | | | |
| \$173,402.91 | | | | | \$173,402 91 |
| 36,042.03 | \$13,935.22 | | \$22,106.81 | \$36,042.03 | |
| 50,000.00 | 9,660.44 | | 23,101.84 | 32,762.28 | 17,237.72 |
| 150,253.78 | | \$150,253.78 | | 150,253.78 | |
| 13,660.04 | | 13,660.04 | | 13,660.04 | |
| 25,000.00 | 9,554.84 | | 15,445.16 | 25,000.00 | |
| 25,000.00 | 8,404.93 | | 16,595.07 | 25,000.00 | |
| 30,000.00 | 7,106.98 | | 22,893.02 | 30,000.00 | |
| \$503,358.76 | \$48,662.41 | \$163,913.82 | \$100,141.90 | \$312,718.13 | \$190,640.63 |

CITY OF

SUMMARY OF TRANSFERS CHARGED

For the Fiscal Year

EXHIBIT J—

| | Adminis- tration | Garage Transpor- tation | Equipment |
|--|---------------------|-------------------------------|-------------|
| Kimball Street New Highway | \$1,079.20 | \$1,448 25 | \$6,887.40 |
| New Sewers — Rockland Avenue | 1,556.10 | 1,191.37 | 5,653.95 |
| Cemetery Brook Sewer Project | 1,414.53 | 832.71 | 3,451.80 |
| Webster Heights Sewer Project | 1,060.31 | 964.71 | 6,157.50 |
| Construction Two New Schools Sidewalks and Sewers | 1,310.17 | 1,425.00 | 2,244.30 |
| TOTALS | \$6,420.31 | \$5,862.04 | \$24,394.95 |

MANCHESTER

TO NON-REVENUE ACCOUNTS

Ended December 31, 1955

SCHEDULE 1

| Construction Material and Supplies | Gravel Bank | Snow and Ice Supplies | Engineering | Insurance | Total |
|--|----------------|-----------------------------|-------------|------------|--------------|
| \$4,936.71 | \$1,042.65 | | \$681.60 | \$519.26 | \$16,595.07 |
| 11,280.39 | 129.15 | \$570.00 | 982.81 | 743.04 | 22,106.81 |
| 15,102.48 | 475.65 | 256.50 | 893.39 | 674.78 | 23,101.84 |
| 5,070.67 | 574.65 | | 669.67 | 947.65 | 15,445.16 |
| 15,792.10 | 1,014.30 | | 827.49 | 279.66 | 22,893.02 |
| \$52,182.35 | \$3,236.40 | \$826.50 | \$4,054.96 | \$3,164.39 | \$100,141.90 |

CITY OF MANCHESTER
STATEMENT OF TAX RATES AND TAX LEVIES
For the Year 1934 to 1955 Inclusive
EXHIBIT K

| Year | Valuation | State (School Per Capita) | Tax Rate County | (Per \$1000) City | Total | Tax Levy |
|------|-----------------|------------------------------------|-----------------------|-------------------------|---------|----------------|
| 1934 | \$95,868,758.00 | \$2.52 | \$2.40 | \$23.58 | \$28.50 | \$2,732,267.85 |
| 1935 | 92,757,548.00 | 3.13 | 4.12 | 24.75 | 32.00 | 2,968,241.54 |
| 1936 | 85,038,060.00 | 3.58 | 6.65 | 30.77 | 41.00 | 3,486,565.44 |
| 1937 | 85,165,879.00 | 3.38 | 5.84 | 29.28 | 38.50 | 3,278,894.64 |
| 1938 | 85,687,111.00 | 2.23 | 6.13 | 31.39 | 39.75 | 3,406,082.72 |
| 1939 | 86,005,329.00 | .21 | 9.51 | 30.28 | 40.00 | 3,440,213.16 |
| 1940 | 86,445,329.00 | .21 | 9.40 | 29.89 | 39.50 | 3,414,598.58 |
| 1941 | 87,358,605.00 | .19 | 8.38 | 28.93 | 37.50 | 3,275,955.86 |
| 1942 | 88,771,497.00 | .18 | 6.32 | 29.75 | 36.25 | 3,217,988.65 |
| 1943 | 89,657,189.00 | .17 | 4.92 | 28.76 | 33.85 | 3,034,917.51 |
| 1944 | 90,254,107.00 | .16 | 4.63 | 28.46 | 33.25 | 3,000,971.01 |
| 1945 | 90,670,488.00 | .15 | 4.14 | 28.71 | 33.00 | 2,992,130.84 |
| 1946 | 93,929,433.00 | .14 | 4.32 | 31.24 | 35.70 | 3,353,286.23 |
| 1947 | 105,524,315.00 | .12 | 4.31 | 32.57 | 37.00 | 3,945,104.78 |
| 1948 | 110,104,052.00 | .11 | 4.99 | 34.90 | 40.00 | 4,410,442.28 |
| 1949 | 111,306,153.00 | .10 | 3.85 | 36.65 | 40.60 | 4,525,308.39 |
| 1950 | 114,938,691.00 | .10 | 3.75 | 36.15 | 40.00 | 4,597,547.64 |
| 1951 | 121,851,507.00 | .10 | 4.83 | 36.07 | 41.00 | 4,995,916.94 |
| 1952 | 125,165,364.00 | .10 | 4.91 | 38.79 | 43.80 | 5,482,245.50 |
| 1953 | 127,623,852.00 | .11 | 3.67 | 43.22 | 47.00 | 5,998,326.01 |
| 1954 | 129,661,518.00 | | 3.70 | 45.30 | 49.00 | 6,360,894.64 |
| 1955 | 132,174,711.00 | | 4.21 | 44.79 | 49.00 | 6,484,039.24 |

CITY OF MANCHESTER
COMPARATIVE BALANCE SHEET
EXHIBIT L

| | December 31, 1954 | December 31, 1955 | Increase Decrease* |
|--|-----------------------|-----------------------|-----------------------|
| ASSETS | | | |
| Cash: | | | |
| Free Cash Balance | \$353,796.79 | \$276,559.84 | \$77,236.95* |
| Unavailable for City Pur- poses | 275,718.16 | 184,958.59 | 90,759.57* |
| Taxes Receivable | 543,886.28 | 549,196.19 | 5,309.91 |
| Taxes Receivable— | | | |
| Head Taxes | 59,045.00 | 61,495.00 | 2,450.00 |
| Tax Titles and Tax Deeds ... | 47,131.68 | 24,457.68 | 22,674.00* |
| Departmental Accounts Re- ceivable | 19,737.68 | 33,476.45 | 13,738.77 |
| Water Works | 64,941.89 | 85,511.53 | 20,569.64 |
| TOTAL ASSETS | \$1,364,257.48 | \$1,215,655.28 | \$148,602.20* |
| LIABILITIES | | | |
| Accounts Payable and Accruals | \$260,050.93 | \$287,916.03 | \$27,865.10 |
| U. S. Savings Bonds | 406.50 | 986.13 | 579.63 |
| Teachers' Retirement | 14,775.49 | 10,664.27 | 4,111.22* |
| Revenue Appropriation | | | |
| Balances | 197,132.45 | 32,416.52 | 164,715.93* |
| Water Works (Reserve for Appropriation when Collected) | 64,941.89 | 85,511.53 | 20,569.64 |
| Revenue of 1955-56 | 508.50 | 224.50 | 284.00* |
| Head Tax Reserve and Cost ... | 78,336.00 | 78,084.00 | 252.00* |
| Tailings | 7,020.75 | 6,839.32 | 181.43* |
| Parking Meters | 130,072.82 | 143,896.50 | 13,823.68 |
| Other Funds | 9,961.34 | 9,164.49 | 796.85* |
| Revenue of Prior Years (Surplus) | 601,050.81 | 559,951.99 | 41,098.82* |
| TOTAL LIABILITIES | \$1,364,257.48 | \$1,215,655.28 | \$148,602.20* |

